CUSTOMS AND EXCISE

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CHAPTER 121

CUSTOMS AND EXCISE


[1st April 1960]

PART I

PRELIMINARY

1. This Act may be cited as the Customs and Excise Act.

2.—(1) In this Act and in any other Act relating to the Customs, unless the context otherwise requires —

“agent”, in relation to the master or owner of an aircraft or ship, includes any person who notifies the Comptroller in writing that he intends to act as agent, and who or on whose behalf any person authorised by him signs any document required or permitted by the customs laws to be signed by an agent:

Provided that the owner of any aircraft or ship, if resident or represented in Solomon Islands, shall be deemed to be the agent of the master for all the purposes of the customs laws if no such agent be appointed;

“air cargo” means cargo duly reported as such, arriving in an aircraft from any place outside Solomon Islands;

“aircraft” includes balloons, kites, gliders, airships and flying machines;

“approved place of unloading” and “approved place of loading” means respectively any quay, jetty, wharf or other place, including any part of an aerodrome, appointed by the Minister by notice to be a place where coastwise or imported goods or goods about to be carried coastwise or exported may be unloaded or loaded;

“boarding station” means any station or place appointed by
the Comptroller by notice to be a station or place to bring to for the boarding or setting down of officers;
“burden” means net registered tonnage, or tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;
“carriage” includes every description of conveyance for the transport by land of human beings or goods;
“Comptroller” means the Comptroller of Customs and Excise;
“customs area” means any place appointed to be a customs area by the Comptroller by notice in writing under his hand for the deposit of goods subject to customs control;
“customs laws” includes this Act and any other Act relating to the customs or excise;
“drawback” means a refund of all or part of any import duty of customs or excise duty authorised by law in respect of goods exported or used in any particular manner;
“duty” includes any tax or surtax imposed by the customs or excise laws;
“entered in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods, and, in the case of dutiable goods (except on the entry of warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties due thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board an aircraft or ship as stores or the removal of such goods, the giving of such security;
“excisable goods” means goods of any description whatsoever upon which an excise duty is imposed under this or any other Act;
“export” with its grammatical variations and cognate expressions means to take or cause to be taken out of Solomon Islands;
“exporter” includes (including go-craft or ship) supplied for the owner, or a person who for relating to go aircraft’s or sh
“factory” means an facture of exci
“goods” includes a and livestock;
“Government ware under the conti the Comptrolk to be warehous
“import” with its expressions, n within Solomo
“importer” includes time being pos any goods at thereof until th charge of the p signs any docu required by th importer;
“machinery” means mechanical ele by physical or complementary
“manufacturer” mea make or produc excisable good corresponding
“master” includes th or command o include a perso into or out of ar
“motor spirit” mean combustion eng light oils but no
“name” includes the
“night” means the pe in the evening a
be a station or place to setting down of officers;
mage, or tonnage calculated by law for ascertaining
ption of conveyance for an beings or goods;
roller of Customs and
appointed to be a customs notice in writing under his
ods subject to customs
Act and any other Act
t or part of any import	y authorised by law in
used in any particular
imposed by the customs
ported, warehoused, put
p as stores or exported
signature by the proper-
on or shipping bill, and
porter or exporter on the
scribed manner, together
 officer by the importer
arges due to the Crown
, in the case of dutiable
try of warehousing of
ent by the importer or
 of the full duties due
, the deposit of a sum
ity for the duties as pro-
se of goods for which
red on the exportation,
or ship as stores or the
giving of such security;
any description whatso-
: cause to be taken out of

"exporter" includes any person by whom any goods
(including goods transferred from an importing airc-
craft or ship) are exported from Solomon Islands or
supplied for use as aircraft's or ship's stores and also
the owner, or any person acting on his behalf, and any
person who for customs purposes signs any document
relating to goods exported or intended for supply as
aircraft's or ship's stores as aforesaid;
"factory" means any premises or place used for the manu-
facture of excisable goods;
"goods" includes all kinds of goods, wares, merchandise
and livestock;
"Government warehouse" means any building or place
under the control of the Government and approved by
the Comptroller by notice to be a place where goods
to be warehoused may be lodged and secured;
"import" with its grammatical variations and cognate
expressions, means to bring or cause to be brought
within Solomon Islands;
"importer" includes the owner or any other person for the
time being possessed of or beneficially interested in
any goods at and from the time of the importation
thereof until the same are duly delivered out of the
charge of the proper officer, and also any person who
signs any document relating to any imported goods
required by the customs laws to be signed by an
importer;
"machinery" means a combination of moving parts of
mechanical elements which may be put into motion
by physical or mechanical force, together with their
complementary stationary members;
"manufacturer" means any person who shall by any means
make or produce or cause to be made or produced any
excisable goods; and "manufacture" shall have a
corresponding meaning;
"master" includes the person having or taking the charge
or command of any aircraft or ship, but does not
include a person appointed for the conduct of ships
into or out of any port;
"motor spirit" means any spirit used to drive an internal
combustion engine and includes gasoline and other
light oils but not diesel and similar oils;
"name" includes the registration mark of an aircraft;
"night" means the period between the hours of six o'clock
in the evening and six o'clock in the morning;
"obscuration" means the difference, caused by matter in solution, between the actual strength of spirits and the apparent strength as indicated by the hydrometer;

"occupier" includes any person who signs as principal any bond in respect of any building or place used for the deposit of goods for the security thereof or of the duties thereon under the customs laws;

"offence against the customs laws" includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him;

"officer" means any officer employed in the Customs and Excise Department and includes any person appointed pursuant to the Constitution to be a customs officer or to discharge any duties in connection with the administration of this Act;

"owner" in respect of goods, includes any person being or holding himself out to be the owner, importer, exporter, consignee, agent or person possessed of, or beneficially interested in, or having control of, or power of disposition over, the goods;

"over Solomon Islands" means above the area contained within the imaginary lines bounding Solomon Islands; and if any person, goods or thing shall descend or fall or be dropped or thrown from an aircraft within such area, such person, goods or thing shall be deemed to have descended or fallen, or to have been dropped or thrown from an aircraft over Solomon Islands;

"pharmacist" means a pharmacist registered under the provisions of the Pharmacy and Poisons Act;

"port" means any place including an aerodrome, whether on the coast or elsewhere, appointed by the Minister by notice, subject to any conditions or limitations specified in such notice, to be a port for the purposes of the customs laws;

"postal packet" includes any letter, postcard, newspaper, book, document, pamphlet, pattern or sample packet, parcel or package, or other article whatsoever transmissible by post;

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

"prohibited goods" and "restricted goods" mean respectively a prohibited or a restricted good.

"proper officer" may be to examine, destroy or sell goods as are deposited thereon under the customs laws;

"Queen's warehouse" means a warehouse approved by the Comptroller;

"settler" means any person who, in respect of goods, satisfies the conditions and, after residence in the Solomon Islands for three months, becomes a "settler" in the Solomon Islands;

"ship" includes a steamer, oilier ship, boat or other vessel described as a "steamship";

"sufferance wharf" means an approved place for the deposit of goods;

"transit shed" means a shed approved by the Comptroller;

"uncustomed goods" means any goods, where the full duties due thereon are not paid or, in the case of goods imported or exported contrary to the customs laws, have not been assessed by the Comptroller.

"warehouse" means a warehouse;

"warehouseman" means any person appointed pursuant to the Constitution to be a warehouseman;

"warehouse keeper" means any warehouse keeper.
ervance, caused by matter in al strength of spirits and the ated by the hydrometer; 1 who signs as principal any ilding or place used for the security thereof or of the customs laws; 

1 means any act of any tons laws or any failure of act required by the customs im; employed in the Customs and includes any person he Constitution to be a charge any duties in con- nation of this Act; includes any person being or be the owner, importer, or person possessed of, or having control of, or the goods; above the area contained nes bounding Solomon m, goods or thing shall ed or thrown from an air- person, goods or thing descended or fallen, or to own from an aircraft over

st registered under the pro- id Poisons Act; ng an aerodrome, whether appointed by the Minister / conditions or limitations o be a port for the purposes

letter, postcard, newspaper, st, pattern or sample packet, er article whatsoever trans- any building or place iller by notice to be a private

restricted goods" mean respectively any goods the importation of which is prohibited or restricted by law;

"proper officer" means any officer whose right or duty it may be to exact the performance of, or to perform, the act referred to;

"Queen's warehouse" means any place approved by the Comptroller for the deposit of unentered, un-examined, detained or seized goods or such other goods as are required by the customs laws to be deposited therein for the security thereof or of the duty thereon;

"settler” means any person not being a resident of Solomon Islands who satisfies the Comptroller within three months of his entry that he intends to take up residence in Solomon Islands for a minimum period of two years;

"ship” includes a steamship as hereinafter defined, and any other ship, boat, lighter, or other floating craft of any description, but does not include aircraft;

"steamship” means a ship of at least one hundred tons burden propelled by mechanical power;

"sufferance wharf” means any place other than an approved place of loading or unloading at which the Comptroller may, in his discretion, and under such conditions and in such manner as he may direct, either generally or in any particular case, allow any goods to be loaded or unloaded;

"transit shed” means any building in a customs area approved by the Comptroller by notice to be a transit shed;

"uncustomed goods” include goods liable to duty on which the full duties due have not been paid or secured, and any goods, whether liable to duty or not, which are imported or exported or in any way dealt with contrary to the customs laws;

"volume of alcohol” means the alcohol content of liquor as assessed by the Gay-Lussac System;

"warehoused” means deposited in a Government or private warehouse;

"warehousem” means the occupier of a customs area and includes any person or authority in control of a customs area;

"warehouse keeper” means the owner or occupier of a private warehouse.
3. For the purpose of carrying out the provisions of the customs laws, all officers shall have the same powers, authorities and privileges as are given by law to members of the Solomon Islands Police Force.

4. Every act, matter or thing required by the customs laws to be done or performed by, with, to or before the Comptroller if done or performed by, with, to or before any officer assigned by the Comptroller for such purpose, shall be deemed to be done or performed by, with, to or before the Comptroller; and every person performing any duty or service relating to the customs by the orders or with the concurrence of the Comptroller (whether previously or subsequently expressed) shall be deemed to be the officer for that duty or service; and every act required by the law at any time to be done by, with, to or before any particular officer nominated for such purpose, if done by, with, to or before any person appointed by the Comptroller to act for such particular officer, shall be deemed to be done by, with, to or before such particular officer and any act required by the law to be done at any particular place within any port, if done at any place within such port appointed by the Comptroller for such purpose, shall be deemed to be done at the particular place so required by law.

5. The working days and hours of general attendance of officers shall be as prescribed.

6. Every request by any person for a temporary extension of the hours of general attendance which may be prescribed under section 5 or elsewhere in this Act shall be made in writing on the prescribed form to the proper officer at the port where the extra attendance is desired, and it shall be lawful for the said proper officer in his discretion to grant such request subject to the provisions of any rules and payment of any prescribed fees.
s hereby declared that
shall incur a penalty
may be imposed than
the provisions of the
same powers, authorities
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by the customs laws to
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temporary attendance of
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he port where the extra
ful for the said proper
uest subject to the pro-
prescribed fees.

PART II
DUTIES, PROHIBITIONS, DRAWBACKS AND REFUNDS OF DUTY

7. It shall be lawful for the Minister from time to time, by
order—

(a) to impose import or export duties of customs upon
any goods whatsoever which may be imported into or
exported from Solomon Islands and to revoke, suspend,
reduce, increase or alter any such duties, and to provide for
the importation or exportation of any goods without pay-
ment of customs duty thereon:

Provided that all import or export duties of customs and
all exemptions from duties of customs set out in the First
Schedule shall continue in force until revoked, suspended,
reduced, increased or altered in the manner provided in this
Act;

(b) to impose excise duties upon any goods whatsoever
manufactured in Solomon Islands and to revoke, suspend,
reduce, increase or alter any such duties and to provide for
exemptions therefrom.

8. The Minister may in any case direct, and the Comptroller
may in any case grant, the remission or refund in whole or in part
of any duty payable or paid on any goods imported or exported,
or manufactured in Solomon Islands, or of any rent, charges, or
fees payable or paid to the Comptroller and in directing such
remission or refund the Minister or the Comptroller, as the case
may be, may impose such conditions as he may think fit:

Provided that in no single case shall the Comptroller grant a
remission or refund exceeding twenty dollars.

9.—(1) All goods deposited in any warehouse without pay-
ment of duty on the first importation thereof, or which may be
imported or exported and shall not have been entered for use
within Solomon Islands or for exportation, as the case may be,
shall if consumed on a vessel or aircraft after arrival in Solomon
Islands and before clearance thereupon, or upon being entered
for use within Solomon Islands or for exportation, as the case
may be, be subject to such duties as may be due and payable on
the like sort of goods under the customs laws in force at the time
when the same are entered, save in cases where special provision
shall be made to the contrary:
Provided that for the purposes of this section, in the case of passen-
gers' baggage or of goods imported into Solomon Islands by post, for 
which entry is not required, the time of entry shall be taken 
to be the time of delivery of such baggage or goods to the 
passer or addressee, as the case may be, and, in the case of 
goods exported from Solomon Islands by post, the time of entry 
of such goods shall be taken to be the time of posting.

(2) Goods may be entered for use in Solomon Islands before 
importation except during such periods as the Comptroller may 
from time to time by notice specify, and in the case of any goods 
so entered, the rate of duty applicable shall be the rate of duty in 
force at the time of importation of the goods.

(3) All excisable goods manufactured or deposited in any 
factory or warehouse without payment of excise duty shall upon 
being delivered therefrom for use or consumption in Solomon 
Islands or upon being used in such factory or warehouse be subject to 
the rate of excise duty in force at the time when the 
same are delivered or used as aforesaid save in any case where 
special provision shall otherwise be made by law.

10.—(1) Where by entry, bond, removal of goods or other-
wise, any obligation has been incurred for the payment of duties 
such obligations shall be deemed to be an obligation to pay all 
duties which may become legally payable, or which are made 
payable or recoverable under the customs laws, and to pay the 
same as the same become payable.

(2) When any duty has been short levied or erroneously 
refunded, the person who should have paid the amount short 
levied, or to whom the refund has erroneously been made, shall 
repay the amount short levied or repay the amount erroneously 
refunded, on demand being made by the Comptroller.

(3) Without prejudice to any other provision of this Act any 
amount due by way of customs or excise duty may be recovered 
as a debt due to the Crown.

11.—(1) Subject to the provisions of subsection (2), where 
any goods whether made or produced within Solomon Islands or 
not, being of a class or description liable to any import duty, are 
re-imported into and entered for use within Solomon Islands 
after exportation therefrom, and it is proved that any duty of 
customs or excise chargeable in respect of goods prior to their 
exportation was duly paid, subsequent time, and either 
was allowed on exportation been repaid to the Comptre

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provided that if the case may be, chants 
character at the time 
within Solomon Island 
the rate paid on the in 
importation and entry 
case, in addition to the am
section; in the case of goods imported into Solomon Islands, the time of entry shall be the time of posting, and, in the case of goods by post, the time of entry shall be the rate of duty in goods.

Any duty shall be the rate of duty in goods.

red or deposited in any warehouse shall upon consumption in Solomon Islands before the Comptroller may enter for use within Solomon Islands after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Solomon Islands after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Solomon Islands after re-importation;

If subsection (2), where within Solomon Islands or to any import duty, are proved that any duty of goods prior to their exportation was duly paid, either prior to exportation or at any subsequent time, and either that no drawback of any such duty was allowed on exportation, or that any drawback so allowed has been repaid to the Comptroller, then—

(a) if it is further proved as aforesaid that the goods have not been subjected to any process abroad, or having been so subjected (but without change of their form or character) are goods not liable at the time of re-importation to duty ad valorem, the goods shall be exempt from any further duty when the same are entered for use within Solomon Islands after re-importation, unless the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Solomon Islands after re-importation shall exceed the rate paid on the said goods as a duty of excise or on first importation and entry, as the case may be, in which case such goods shall be chargeable with duty according to the difference between the amount of duty previously paid and duty calculated at the rate in force at the date when such goods are entered for use within Solomon Islands after re-importation;

(b) if the goods at the time when the same are entered for use within Solomon Islands after re-importation are of a class or description liable to an import duty ad valorem, and it is further proved as aforesaid that the goods have been subjected to a process of repair, renovation, or improvement abroad, but that their form or character has not been changed such goods shall be chargeable with duty as if the amount of the increase in the value of the goods attributable to the process were the whole value thereof, and, where any sum has been contracted to be paid for the execution of the process, that sum shall be prima facie evidence of that amount, but without prejudice to the powers of the Comptroller under the customs laws as to ascertainment of the value of the goods for the purpose of assessing duty thereon ad valorem:

Provided that if the rate of duty of excise or customs, as the case may be, chargeable on goods of the same class or description at the time when the same are entered for use within Solomon Islands after re-importation shall exceed the rate paid on the said goods as duty of excise or on first importation and entry, as the case may be, then, in such case, in addition to the ad valorem import duty chargeable according to the amount of the increase in the value of the
goods attributable to the process, such goods shall be chargeable with additional excise or customs duty calculated in the manner set out in paragraph (a) of this subsection, as if such goods had not been subjected to any process of repair, renovation or improvement abroad.

(2) The provisions of subsection (1) shall be conditional on the person exporting goods for subsequent re-importation giving notice in writing and producing such goods for identification at the port or place of shipment to the proper officer, or, in the case of exportation by post, to the proper postal authority, before the exportation of such goods, unless the Comptroller in his discretion shall waive this condition in any case in which in his opinion it may seem unreasonable or impose hardship.

12. Goods entered for transhipment through Solomon Islands in accordance with any rules in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

13.—(1) For the purpose of any enactment for the time being in force whereinunder a duty of customs is chargeable on goods by reference to their value—

(a) in the case of imported goods the value for the purpose of assessing duty ad valorem shall be taken to be the domestic value, as defined in the next succeeding paragraph hereof, the cost of packing and packages for export, and carriage to the place of shipment, the cost of overseas freight and insurance from the place of shipment to Solomon Island but not including dock and port charges and storage costs incidental to placing the goods on board ship for exportation to Solomon Islands;

(b) for the purposes of this section "domestic value", in respect of goods imported into Solomon Islands, shall be the market price at which at the time of exportation such or similar goods are offered for sale, for consumption in the country from which the goods are exported, to all purchasers in the usual wholesale quantities in the ordinary course of trade in the principal markets of such country, including the costs of packages ordinarily used in those markets, but not including excise duties, sales or purchase tax or other impost payable in that country;

Provided where the actual purchase price of any goods in the country from which the goods are exported exceeds "the domestic value" as hereinbefore defined then such

actual purchase value of the goods

Provided further that value of which the purposes of this subsection, as that a dollar so that includes a fraction shall be disregarded.

(2) In converting the preceding subsection, an actual purchase value of which purposes of this subsection, as that a dollar so that includes a fraction shall be disregarded.

(3) In the case of assessing duty ad valorem from time to time pre

14. If any goods are reasonably be classified in accordance with any rules in that behalf made under the customs laws shall be exempt from the payment of import or export duties.

15. Except as otherwise provided shall be chargeable with the highest rate:

Provided that the goods contained only a negligibly high rate:

Provided further that the duties charged with the highest rate:

16. If any goods imported in any pack sold with the goods w
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ods are exported exceeds
before defined then such

actual purchase price shall be deemed to be the domestic
value of the goods in question:

Provided further that in the case of goods the domestic
value of which exceeds one dollar the value for the
purposes of this section shall be calculated to the nearest
dollar so that any part of the value of such goods which
includes a fraction of a dollar not exceeding fifty cents
shall be disregarded and any fraction of a dollar exceeding
fifty cents shall be deemed to be one dollar.

(2) In converting the domestic value, as defined in the pre-
ceeding subsection, and any other charges, costs or amounts to be
taken into account in determining value in accordance with the
provisions of this section, from any foreign currency into the
legal currency of Solomon Islands the rate of exchange shall be
such rate as may be notified from time to time, in respect of any
such foreign currency, by the Comptroller by public notice.

(3) In the case of exported goods the value for the purpose of
assessing duty ad valorem shall be determined in the manner
from time to time prescribed.

14. If any goods are enumerated in the First Schedule, or can
reasonably be classified under two or more names, headings or
descriptions, and there is a difference of duty, the highest duty
provided shall be charged and collected thereon.

15. Except as otherwise provided in the custom laws, goods
containing any article liable to duty as a part or ingredient
thereof shall be liable to duty at the rate payable on such part or
ingredient, and any goods composed of more than one article
liable to duty shall be liable to duty at the rate payable on the
article charged with the highest rate of duty.

Provided that the highest rate shall not be exacted in cases
where the Comptroller in his discretion decides that the goods
contain only a negligible proportion of the article liable to the
highest rate:

Provided further that in no case shall any less duty be charged
on any such goods than the duty due thereon when considered as
a whole without regard to their contents.

16. If any goods subject to the payment of specific duty are
imported in any package intended for sale, or of a kind usually
sold with the goods when the same are sold retail, and marked or
labelled, or commonly sold, as containing or commonly reputed
Duty calculated on gross weight in certain cases

17. If any goods subject to the payment of duty according to the weight thereof are imported in any package intended for sale, or of a kind usually sold with the goods when the same are sold retail, and such package is not marked or labelled, or is not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods, and the importer is not able to satisfy the Comptroller as to the correct nett weight the duty thereon shall be calculated according to the gross weight of such package and its contents.

18. The Minister may by notice specify, in gallons or fractions of a gallon, standard capacities for packages containing goods liable to duties according to the liquid measurement thereof, in all cases where in his absolute discretion he shall consider that such packages, being of sizes, within limits to be specified in the notice, are reputed to be, or are sold as packages of standard sizes, whether or not any statement of the actual contents is contained on any label or other attachment to or part of such package, and thereupon all packages having capacities within the limits specified in any such notice shall be deemed to contain the standard capacity specified in the notice in each case.

19. All duties, rates, charges and drawbacks imposed and allowed according to any specified quantity, or any specified value, or any particular description of package, shall be deemed to apply in the same proportion to any greater or less quantity or value, or any other description of package, and shall be paid and received in any currency being legal tender in Solomon Islands.

20. No claim for any abatement of duty in respect of any goods imported shall be allowed on account of damage unless such claim shall be made on the first examination thereof, or unless it shall be proved that such damage was sustained before the delivery of the goods out of customs control.

21. All goods derelict, jetsam, flotsam and wreck brought or coming into Solomon Islands, and all droits of Admiralty sold in Solomon Islands, shall at all times be subject to the same duty as goods of the like kind on importation into Solomon Islands are subject unless it shall be proved that such goods are damaged, in which case a claim for abatement of the duty may be made.

22. Subject to the provisions of this section, no claim for any abatement of duty in respect of any goods shall be allowed in respect of any damage sustained by a proved, be deemed to be, or shall allow abatement of any duty in respect of such damage.

23. No claim for abatement of duty shall be allowed in respect of duty paid on account of cigarettes, wine or spirits.

24. When the carrier or insurer of the goods is not capable of proving the damage, or when the goods are insured against such damage, or when the damage is not proved to have been sustained before the delivery of the goods out of customs control, the claim shall be made on the first examination thereof, and the duty shall be allowed in respect of such damage.

25. No claim for abatement of duty shall be allowed in respect of any goods imported (not being goods of the like kind) which are not capable of being sold as packages of a standard size, or which are not sold as packages of a standard size, or which are not marked or labelled, or are not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods.

26. All goods derelict, jetsam, flotsam and wreck brought or coming into Solomon Islands, and all droits of Admiralty sold in Solomon Islands, shall at all times be subject to the same duty as goods of the like kind on importation into Solomon Islands are subject unless it shall be proved that such goods are damaged, in which case a claim for abatement of the duty may be made.

27. If any goods which are not capable of being sold as packages of a standard size, or which are not sold as packages of a standard size, or which are not marked or labelled, or are not in the opinion of the Comptroller commonly sold as containing or commonly reputed to contain a specific quantity of such goods are damaged, the claim shall be made on the first examination thereof, and the duty shall be allowed in respect of such damage.
goods, then such package shall be deemed to contain not more than the quantity of duty according to the package intended for sale, or when the same are sold or labelled, or is not in the y sold as containing or labelled, or is not in the quantity of such goods, the Comptroller as to the all be calculated according to the measurement thereof, in gallons or fractions thereof. In fixing, in gallons or fractions thereof, in he shall consider that the weight to be specified in the包装 standard shall be considered to or part of such saving capacities within all be deemed to contain tice in each case.

rawbacks imposed and antity, or any specified uckage, shall be deemed rater or less quantity or e, and shall be paid and der in Solomon Islands, duty in respect of any amount of damage unless examination thereof, or e was sustained before control.

and wreck brought or its of Admiralty sold in ect to the same duty as oo Solomon Islands are goods are damaged, in duty may be made.

22. Subject to the provisions of sections 20, 23 and 24, the damage sustained by any goods shall, unless the contrary be proved, be deemed to be that assessed by the Comptroller, who shall allow abatement of the duty in proportion to such damage.

23. No claim for abatement of duty on account of damage shall be allowed in respect of tobacco, cigars, cigarillos, cigarettes, wine or spirits.

24. When the carrier is liable for damage to any goods or any goods are insured against damage, no claim for abatement of duty on account of damage shall be allowed in respect of imported goods (not being goods derelict, jetsam, flotsam or wreck brought or coming into Solomon Islands, or droits of Admiralty sold in Solomon Islands except on proof that the carrier or insurer of the goods has made an allowance to the importer in respect of the damage and the abatement shall not exceed such proportion of the duty as the amount of the allowance made bears to the value of the goods undamaged, calculated in accordance with section 13.

25. No liquor containing more than twenty-four per centum volume of alcohol shall be deemed wine; and no liquor containing more than twelve per centum volume of alcohol shall be deemed beer, ale, stout or porter. All liquor containing more than twenty-four per centum volume of alcohol and all liquor, other than wine, containing more than twelve per centum volume of alcohol, shall be deemed spirits.

26.-(1) In ascertaining the strength of any spirit, any obscurcation shall be determined and allowed for.

(2) The certificate of the Comptroller or of any pharmacist as to the strength of any liquid containing alcohol shall be prima facie evidence of the strength thereof.

27. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be, and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or intended for use by...
some particular person or functionary, are sold or transferred to any other person, or if such functionary continues to own or use such goods and they remain within Solomon Islands after he ceases to be a functionary as aforesaid, such goods, unless the full duties thereon or such lesser amount as the Comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each incur for each such offence a penalty of two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller.

28. The importer of any goods falling within the provisions of section 27, shall on demand, produce them to any officer or otherwise account for them within such period of five years, and if he shall fail to produce such goods, or otherwise account for the same as aforesaid, he shall incur a penalty of two hundred dollars or treble the duty paid value of such goods, at the election of the Comptroller.

29. The proper officer may give permission to any person to import any goods without payment of duty thereon, upon being satisfied that such goods are so imported for temporary use or purpose only. Such permission shall be subject to the provisions of sections 30 and 31 and to the following conditions, that is to say—

(a) that such goods shall be exported within four months of the date of such permission; and

(b) that the person to whom such permission is given shall deposit in the hands of the proper officer the amount of duty on such goods, or else give security therefor, at the election of the proper officer.

30. If any goods imported under the provisions of section 29 are not exported within four months of the date of the said permission the deposit in the hands of the proper officer shall be forfeited, or, if security has been given as aforesaid, then the importer shall pay to the proper officer the full duties on such goods. If such goods are exported as aforesaid such deposit shall be refunded, or the security cancelled:

Provided that the proper provision of additional special period where bona fide property or bona temporary visit to Solomons.

31. The Minister may by him shall not be import and may also in like manner permitted to be imported to such proportion of the notice.

32. — (1) Where any excise duty is imposed, or excise duty is increased, a duty is payable are delivered new or increased duty to made before that day, the of agreement to the contract price, a sum equal to the goods on account of the case may be.

2) Where any import repealed or decreased, an delivered on or after the decrease in the duty takes before the day, the purchase agreement to the contrary in respect of those goods, the duty, deduct from the amount of the duty or dec

3) Where any additional may be made under the increased, repealed or red upon, or in default of agreement as representing, in the ca expenses incurred, and, if any expenses saved may tion from the contract pr accordingly.

33. The Minister may: importation, carriage cc
are sold or transferred to continue to own or use Solomon Islands after he, such goods, unless the unt as the Comptroller may decide shall be. I be forfeited, and the knowingly concerned in conditions, or for some any way contrary to this offence a penalty of two value of such goods at the full duties on such d shall be paid with the

within the provisions of them to any officer or period of five years, and otherwise account for penalty of two hundred th goods, at the election

within the provisions of to any officer or period of five years, and otherwise account for penalty of two hundred th goods, at the election

mission to any person to ity thereon, upon being d for temporary use or object to the provisions ng conditions, that is to

ted within four months th permission is given per officer the amount security therefor, at the

provisions of section 29 the date of the said proper officer shall be as aforesaid, then the he full duties on such said such deposit shall

Provided that the proper officer may, in his discretion, and on provision of additional security where he so requires, allow any additional period where he is satisfied that the goods are the bona fide property or bona fide in the use of any person on a temporary visit to Solomon Islands.

31. The Minister may by notice declare that any goods named by him shall not be imported under the provisions of section 29 and may also in like manner declare that any goods which are permitted to be imported under the said section shall be subject to such proportion of the duty thereon as he shall specify in such notice.

32. — (1) Where any new import duty of customs or any new excise duty is imposed, or where any import duty of customs or excise duty is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or increase of duty, as the case may be.

(2) Where any import duty of customs or excise duty is repealed or decreased, and any goods affected by the duty are delivered on or after the day on which the duty ceases or the decrease in the duty takes effect in pursuance of a contract made before the day, the purchaser of the goods in the absence of agreement to the contrary may, if the seller of the goods has had, in respect of those goods, the benefit of the repeal or decrease of the duty, deduct from the contract price a sum equal to the amount of the duty or decrease of duty, as the case may be.

(3) Where any addition to or reduction from the contract price may be made under this section on account of any new, increased, repealed or reduced duty, such sum as may be agreed upon, or in default of agreement, determined by the Comptroller as representing, in the case of a new or increased duty, any new expenses incurred, and, in the case of a repealed or reduced duty, any expenses saved may be included in the addition to or reduction from the contract price and may be recovered or deducted accordingly.

33. The Minister may from time to time, by order, prohibit the importation, carriage coastwise or exportation of any goods
importation, carriage coastwise or exportation,

whichever, and any such order may prohibit importation,
carriage coastwise or exportation until the revocation thereof, or
during such period as may be specified therein, and may either absolutely prohibit importation, carriage coastwise or exportation, or may prohibit importation, carriage coastwise or exportation, except on compliance with any conditions which may be specified in the order, or may prohibit importation from or exportation to, or carriage coastwise from or to any particular place named in the order.

34.—(1) The goods, the particulars of which are set out in the Second Schedule, are prohibited or restricted to be imported, as the case may be, save as thereby excepted.
(2) The Minister may, from time to time, by order, amend the said Second Schedule.

35.—(1) The goods, the particulars of which are set out in the Third Schedule, are prohibited or restricted to be exported, as the case may be, save as thereby excepted.
(2) The Minister may, from time to time, by order, amend the said Third Schedule.

36. Goods imported for transhipment to any place outside Solomon Islands, or as the bona fide stores of any aircraft or ship, shall not be deemed to be goods prohibited or restricted to be imported or exported unless such goods are expressly prohibited or restricted to be imported in transhipment, or as aircraft’s or ship’s stores, under the provisions of the customs laws or any other Act prohibiting or restricting the importation or exportation of goods:

Provided that any goods imported as aforesaid shall be duly re-exported within such time as the Comptroller shall allow.

37. The provisions of sections 33, 34, 35 and 36 shall be additional to the provisions of section 133 and to any provisions of any other Act prohibiting or restricting the importation, carriage coastwise or exportation of any goods.

38.—(1) The Minister may from time to time, by rules direct on what goods a drawback of the whole or any part of the duties paid on the importation thereof may be granted, and the conditions under which such drawback shall be allowed.
(2) Notwithstanding anything hereinbefore contained in this
prohibit importation, the revocation thereof, or therein, and may either coastwise or export carriage coastwise or any conditions which prohibit importation from or to any particular
which are set out in the section all drawbacks payable under any Act repealed by this Act shall be paid or allowed under this Act until cancelled by direction of the Minister under this section.

39. The owner of any goods on which drawback is claimed shall make and subscribe a declaration on a prescribed form of debenture that the conditions under which drawback is allowed have been fulfilled, and, in the case of goods exported or put on board an aircraft or ship for use as stores, that such goods have been actually exported or put on board for use as stores, as the case may be, and have not been returned and are not intended to be returned to Solomon Islands and that such owner at the time of entry of such goods was and continues to be entitled to the drawback thereon.

40. Every sum of money which shall be due upon any debenture shall be paid on the proper debenture certified by the Comptroller.

41. The Comptroller may require the owner to produce satisfactory evidence of the landing or disposal of any goods before certifying any debenture.

42. No debenture for any drawback shall be paid after the expiration of one year or such further time as the Minister may allow from the date of entry of any goods for drawback, or from the date of the performance of the conditions on which drawback is allowed, as the case may require, or, in the case of goods exported or put on board an aircraft or ship for use as stores, from the date of putting the same on board the exporting or using aircraft or ship.

43. Subject to the provisions of sections 78 and 81, any sum of money not less than two dollars which shall have been overpaid as duties may be refunded at any time within one year after such payment, on proof of such overpayment.

PART III
ARRIVAL AND REPORT OF AIRCRAFT AND SHIPS, LANDING OF PASSENGERS AND UNLOADING, REMOVAL AND DELIVERY OF GOODS.

44. If any aircraft or ship arriving in Solomon Islands—
(a) without reasonable cause, does not come to some port therein, or such other place as may be allowed by the
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Comptroller in any special circumstances, without landing or touching at any other place in Solomon Islands; or
(b) on arriving at any such port or place does not come as quickly up to the proper place of mooring or unloading as the nature of the port or place will admit, without touching at any other place; or
(c) in proceeding to such proper place does not bring to at the station appointed by the Comptroller by notice for the boarding of aircraft or ships; or
(d) after arriving at such proper place departs therefrom except directly to some other place of mooring or unloading approved by the proper officer, or with the authority of the proper officer, directly to some other port or to some place allowed by the Comptroller in any special circumstances as aforesaid in Solomon Islands, or directly on any flight or voyage to a place outside Solomon Islands in accordance with the provisions of the customs laws; or
(e) after departing as aforesaid on any flight or voyage to a place outside Solomon Islands lands or brings to within Solomon Islands, unless in accordance with the customs laws, or with the permission of the proper officer, or for reasonable cause;
then in every such case the master of such aircraft or ship shall incur a penalty of two hundred dollars.

45. The Comptroller may, subject to any other authority provided by law give reasonable directions as to what particular part of any port or other place aircraft or ships shall moor or shall discharge their cargo.

46. Any officer on duty may board any aircraft or ship within Solomon Islands and stay on board for any period, and shall have free access to every part, with power to secure any part by such means as he shall consider necessary, and to examine any goods, and take account of them, and to require any goods to be unloaded, and removed for examination, or for the security thereof, or to unload and remove such goods at the expense of the master or owner, or the agent of either, and to examine any goods in course of being unloaded or removed, or when unloaded or removed, and to lock up, seal, mark or otherwise secure any goods on board such aircraft or ship.

47. If any officer acting under the provisions of section 46 finds that there is not free access to any place or any box or chest, or if the keys of any such held, such officer may op manner; and such office action at law for so doing on board, they shall be for

48. If any officer acting places any lock, mark or an aircraft or ship or up same may be, and such I altered or broken before d within Solomon Islands e officer, or if any such g away, or if any goods or been secured by the offi except with the authority shall require any goods to ation or for the security th and removed forthwith as such aircraft or ship shall i

49. If any officer board goods thereon, and after officer, or any other office or any part of such goods if is unable to give a due acc same, the master of such a two hundred dollars, or tre at the election of the Com;

50. If any officer is infor person on an aircraft or shi an aircraft or ship, or any i has received any goods fro any uncustomed or prohib officer may search such p being questioned by any of obtained outside Solomon possession, or in his bagg the same, and any such g upon his person, or in his goods shall be forfeit, prosecution or action at la in accordance with the provisi
or if the keys of any such place, box or chest, if locked, are withheld, such officer may open any such place, box, or chest in any manner; and such officer shall not be liable to prosecution or action at law for so doing; and if any goods be found concealed on board, they shall be forfeited.

48. If any officer acting under the provisions of section 46 places any lock, mark or seal upon any goods or stores on board an aircraft or ship or upon any place or package in which the same may be, and such lock, mark or seal be willfully opened, altered or broken before due delivery of such goods or stores, or within Solomon Islands except with the authority of the proper officer, or if any such goods or stores, be secretly conveyed away, or if any goods or stores, place or package after having been secured by the officer be opened within Solomon Islands except with the authority of the proper officer, or if any officer shall require any goods to be unloaded or removed for examination or for the security thereof and such goods are not unloaded and removed forthwith as required by the officer, the master of such aircraft or ship shall incur a penalty of two hundred dollars.

49. If any officer boards any aircraft or ship and finds any goods thereon, and after leaving such aircraft or ship, such or any other officer boards such aircraft or ship, and such or any part of such goods are no longer on board, and the master is unable to give a due account of the lawful discharging of the same, the master of such aircraft or ship shall incur a penalty of two hundred dollars, or treble the duty paid value of such goods, at the election of the Comptroller.

50. If any officer is informed or has reason to suppose that any person on an aircraft or ship, or any person who has landed from an aircraft or ship, or any person whom the officer may suspect has received any goods from any such person, is carrying or has any uncustomed or prohibited goods about his person, such officer may search such person; and if any such person, upon being questioned by any officer as to whether he has any goods obtained outside Solomon Islands upon his person, or in his possession, or in his baggage, refuses to answer or denies having the same, and any such goods are discovered to be or have been upon his person, or in his possession, or in his baggage, such goods shall be forfeited. No officer shall be liable to any prosecution or action at law on account of any search made in accordance with the provisions of this section.
51. Before any person is searched he may require to be taken with all reasonable despatch before a Magistrate, or the Comptroller, or other superior officer, who shall, if he sees no reasonable cause for search, discharge such person, but if otherwise, direct that he be searched.

52. A female shall not be searched except by a female.

53. If upon boarding any ship not exceeding one hundred tons burden any officer finds any goods of which the master is not able to give a satisfactory account, and if such officer suspects that such goods are being or have been or are intended to be dealt with in any way contrary to the customs laws, he may arrest and detain such master, and take him before a Magistrate, and if such master fails to satisfy the Magistrate that such goods had not been, were not being, and were not intended to be dealt with contrary to the customs laws, such ship and such goods shall be forfeited, and the master shall incur a penalty of two hundred dollars.

54. The Minister may from time to time make rules of general application to ships not exceeding one hundred tons burden prescribing, with reference to the tonnage, build or general description of such ships, the limits within which the same may be used or employed, the manner in which such ships shall be so used or employed, the number and description of arms and quantity of ammunition which such ships may carry, and such other terms, particulars, conditions and restrictions as the Minister may think fit.

55. Every ship which is used or employed contrary to any rules made under section 54 shall be forfeited unless the same shall have been specially licensed by the Comptroller to be used or employed, as next hereinafter provided.

56. The Comptroller may, if he thinks fit, grant licences in respect of any ships not exceeding one hundred tons burden upon such terms and conditions, and subject to such restrictions and stipulations as in such licences mentioned, notwithstanding any rules made under the provisions of section 54, whether the said rules shall be revoked or not; and if any ship so licensed shall not comply with the conditions imposed by or expressed in any such licence or if such ship shall be found without having such licence on board, such ship shall be forfeited. The Comptroller may revoke aforesaid.

57. If the master of any station shall neglect or fail to provide safe access to the deck or otherwise neglect or fail to provide safe access thereto, he shall incur a penalty of fifty dollars.

58. The master of every ship shall, if required, make and deliver to the Comptroller rules made under this Act for the guidance of the Comptroller, and in case of any failure in the delivery of such rules or of the said report, or of the said licence, or of the said report, or of the said licence, the ship shall be liable to forfeiture of such penalty as the Comptroller may determine.

59. Every report required under this Act shall be made in such form as the Comptroller may prescribe, and shall contain all the particulars and information prescribed by the said rules made under this Act.

60. The master of any ship or any person employed on board any ship shall not, without the consent of the Comptroller, remove any package, bag, or bundle of any kind from any place to any other place, and any such package, bag, or bundle so removed shall be forfeited unless the same has been specially licensed by the Comptroller to be so removed.

61. If the master of any ship or any person employed on board any ship shall remove any such package, bag, or bundle without the consent of the Comptroller, he may be guilty of an offence and may be proceeded against for such offence.

62. If any package or bundle of any kind or any other thing or article be found on board any ship by any person employed on board such ship and not licensed therefor, such package or bundle or article shall be forfeited, unless the same has been specially licensed by the Comptroller to be so removed.
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may require to be taken to a Magistrate, or the who shall, if he sees no such person, but if other-

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eeding one hundred tons which the master is not if such officer suspects or are intended to be dealt with laws, he may arrest and a Magistrate, and if such hat such goods had not tended to be dealt with and such goods shall be penalty of two hundred

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lact to such restrictions oned, notwithstanding section 54, whether the any ship so licensed ed by or expressed in found without having if be forfeited. The

Comptroller may revoke, alter or vary any licence granted as aforesaid.

57. If the master of any ship on board of which any officer is stationed shall neglect or refuse to provide every such officer with proper and sufficient food and suitable bedding accommodation under the deck to the satisfaction of the Comptroller, or provide safe access to or egress from a ship or aircraft, he shall incur a penalty of fifty dollars.

58. The master of every aircraft or ship, whether laden or in ballast, or his agent shall (except as otherwise provided in any rules made under this Act) within twenty-four hours after arrival from any place outside Solomon Islands at any port, or at any place specially allowed by the Comptroller, make report of such aircraft or ship and its stores and cargo to the Comptroller on the prescribed form in the prescribed manner and give the prescribed particulars.

59. Every report required by section 58 shall show separately any goods which are to be transferred to another aircraft or ship for re-exportation, and shall state whether there be any goods which are to remain on board for exportation in the same aircraft or ship; and such report shall, except in the case of a steamship or except where otherwise specially allowed by the Comptroller, give a particular account of all goods remaining on board for exportation, and shall be made before bulk is broken.

60. The master of a steamship shall make a report of the stores of such ship, and of any packages or parcels for which no bill of lading has been issued, before bulk be broken unless the Comptroller shall otherwise allow.

61. If the master of any aircraft or ship, or his agent, fails to make due report, or if any of the particulars contained in such report be false, such master, or his agent, shall incur a penalty of two hundred dollars, and all goods not duly reported shall be forfeited unless the omission is explained to the satisfaction of the Comptroller.

62. If any package or parcel which is duly reported (except where remaining on board for re-exportation or, with the permission of the Comptroller for direct transfer to another aircraft or ship for use as stores or for re-exportation) is not duly
unloaded, removed and deposited in a customs area or other place approved by the Comptroller, the master or his agent shall pay the duty thereon unless he proves that such package or parcel has not been imported, or that it has been re-exported, or that it has been surrendered into the custody of a warehouseman.

63. Where the master or agent proves that any package or parcel has been duly surrendered into the custody of a warehouseman, the warehouseman shall pay the duty thereon unless it is proved that such package or parcel has been duly delivered to the consignee or his agent:

Provided that the provisions of this section shall not apply in a case in which any package or parcel is surrendered to and received by the proper officer.

64. Where it is necessary for the purpose of determining the amount of any duty payable under sections 62 and 63, to classify any goods and assess the quantity, value, quality, weight, measurement or strength thereof, unless the actual description, quantity, value, quality, weight, measurement or strength is proved, such goods shall be deemed to be of such description and of such quantity, value, quality, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto.

65. If at any time within one year of the payment as duties of customs of any sum of money not less than two dollars, the consignee of the goods in respect of which such duties were paid, claims that the goods were not delivered to him or his agent, the said sum of money shall be refunded unless the warehouseman in whose customs area the goods were deposited on importation, proves that such goods were delivered to the consignee or his agent.

66. No goods may be imported as aircraft's or ship's stores except such as are required for consumption or use by or for the aircraft or ship, its officers, crew and passengers, and any goods not so required (other than the bona fide baggage of passengers) shall for all purposes be deemed to be the cargo of such aircraft or ship.

67. The master or agent shall—

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as

(b) produce all such control relating

(c) before any officer) disembarks

and if such list be not

Provided that the provisions of this section shall not apply in a case in which any package or parcel is surrendered to and received by the proper officer.

68.—(1) If after arrest or control relating to sections 62 and 63, to classify any goods and assess the quantity, value, quality, weight, measurement or strength thereof, unless the actual description, quantity, value, quality, weight, measurement or strength is proved, such goods shall be deemed to be of such description and of such quantity, value, quality, weight, measurement or strength as may be determined by the proper officer having regard to the information in his possession relating thereto.

69. The master of every aircraft or ship shall—

(a) answer immediately all such questions relating to the aircraft or ship, its cargo, baggage, crew, passengers, and flight or voyage as
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flght or voyage as shall be put to him by the proper officer; and
(b) produce all such books and documents in his custody or control relating to the aircraft or ship, its cargo, stores, baggage, crew, passengers and flight or voyage as the proper officer may require; and
(c) before any person (unless permitted by the proper officer) disembarks, deliver to the officer who boards such aircraft or ship on arrival at any port or place a list containing the name of each passenger on board such aircraft or ship, and also, if required by such officer, the names of the master, and of each officer and member of the crew;
and if such list be not correct and complete, unless the in- accuracy or omission is explained to the satisfaction of the Comptroller, or if he fails to comply with any provisions of this section, the master or his agent shall in respect of every such offence incur a penalty of two hundred dollars.

68.—(1) If after arrival within Solomon Islands bulk is broken contrary to section 59 or section 60, or any alteration made in the stowage of the cargo of any aircraft or ship so as to facilitate the unloading of any part of such cargo before such aircraft or ship has arrived at her proper place of unloading, or, not being a steamship, or an aircraft or ship specially allowed to do so before report of such aircraft or ship has been made as hereinbefore provided, or if at any time after arrival as aforesaid and before any goods are duly surrendered into the custody of a warehouseman, any such goods are wilfully staved, destroyed, or thrown overboard, or any package is opened without the knowledge and consent of the proper officer, in every such case the master or his agent shall incur a penalty of two hundred dollars unless cause be shown to the satisfaction of the Comptroller.

(2) Any person who, before delivery thereof from customs control, wilfully staves or destroys any goods or opens any package without the knowledge and consent of the proper officer, shall incur a penalty of two hundred dollars and in addition to the offender, the warehouseman shall incur a like penalty if any goods or packages are so staved, destroyed or opened after surrender thereof into his custody and before due delivery there- from.

69. The master of every aircraft or ship or his agent shall, if required, deliver to the Comptroller at the time of making report...
the clearance of such aircraft or ship, if any, from the port or ports from which such aircraft or ship shall have arrived.

70. Any officer may seize any aircraft or ship found abandoned within Solomon Islands and such aircraft or ship shall be delivered into the custody of the Comptroller.

71. Notwithstanding any provisions contained in this Act to the contrary, it shall be lawful, on the arrival from any place outside Solomon Islands at any port, or at any place in Solomon Islands specially allowed by the Comptroller, of any aircraft or ship having on board cargo intended to be delivered at more than one port or place in Solomon Islands, for the master or his agent to make report at the first-mentioned port or place of her whole cargo, reporting separately such portion of her cargo as may be intended for the first-mentioned port or place and there discharge the same; and after the discharge of such cargo, and upon being authorised by the proper officer, the master may proceed to any other port or to any other place in Solomon Islands specially allowed by the Comptroller, where such portion of the cargo as may be intended for such port or place shall be reported by the master or agent, in like manner as if such master had first arrived at such last-mentioned port or place, and the master or agent so reporting any aircraft or ship and all persons concerned in discharging the cargo shall be subject to all the provisions in such respect contained in the customs laws.

72.—(1) Save in accordance with any rules made under this Act, or with the permission of the Comptroller, which shall not be unreasonably withheld—

(a) no goods shall be unloaded from any aircraft or ship arriving from any place outside Solomon Islands unless authority for unloading the same has been given by the proper officer, nor from any ship other than a steamship unless such goods shall first have been duly entered;

(b) no goods shall be unloaded or removed from any aircraft or ship arriving from any place outside Solomon Islands on Sundays or public holidays at any time whatsoever, or on any other days except between such hours as may be prescribed, or shall be transferred from any such aircraft or ship into any vessel at such time as will cause such goods to be afloat in such vessel on the said days, or on other days except between the said hours;

(c) no goods after arriving in any vessel removed into any vessel and not unloaded from a Comptroller, be as goods which have and put into any vessel and without delay sufferance wharf a port, there to be landed in accordance with immediately upon directly and with Queen’s warehouse.

Provided that so goods not to be unsuited for warehouse shall be unloaded any place outside place of unloading, purpose, and all shall have accordance with immediately upon directly and with Queen’s warehouse.

(e) no goods having arrived in accordance shall be unloaded any place outside any place of unloading; purpose, and all shall have accordance with immediately upon directly and with Queen’s warehouse.

(f) goods enter the importer by the time of the proper officer, which the same; the officer in charge.

Provided that importer shall four hours.
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(c) no goods after having been unloaded from any aircraft or ship arriving from any place outside Solomon Islands into any vessel to be landed shall be transhipped, or removed into any other vessel previously to their being landed and the vessel into which any goods after being unloaded from a ship shall, if so required by the Comptroller, be a ship licensed under section 167; and any goods which have been unloaded from any aircraft or ship and put into any vessel to be landed shall be taken directly and without delay at an approved place of unloading or sufferance wharf approved for the purpose within the same port, there to be landed forthwith;

(d) no goods (except goods unloaded into a vessel to be landed in accordance with paragraph (c) of this subsection) shall be unloaded from any aircraft or ship arriving from any place outside Solomon Islands except at an approved place of unloading or sufferance wharf approved for the purpose, and all goods when so unloaded, and all goods which shall have been put into a vessel to be landed in accordance with paragraph (c) of this subsection shall immediately upon being unloaded or landed be conveyed directly and without delay into the customs area, or to a Queen's warehouse if the Comptroller shall so require:

Provided that such goods as the proper officer may deem to be unsuited for storage in a customs area or Queen's warehouse shall be deposited in such place as the proper officer may direct, at the risk and expense of the importer, as if such goods were deemed to be unsuited for storage in a Queen's warehouse under the provision of section 82;

(e) no goods shall be removed from any part of the customs area or from the Queen's warehouse into which the same shall have been conveyed unless such goods shall first have been duly reported and entered, and authority for the removal or delivery of the same has been given by the proper officer;

(f) goods entered to be warehoused shall be removed by the importer by such ways, in such manner and within such time as the proper officer shall direct to the warehouse for which the same are entered and delivered into the care of the officer in charge of the warehouse:

Provided that, if the Comptroller shall so require, the importer shall first enter into a bond for the due warehousing of such goods.
(2) The provisions of this section shall apply only to the cargo of an aircraft or ship.

73.—(1) During any period not exceeding three months specified at any time by order of the Comptroller for the purposes of this section, the Comptroller may refuse to allow the removal for use within Solomon Islands on payment of duty, or the sending out for use within Solomon Islands after the charging of duty, of goods of any class or description chargeable with a duty of customs or excise, notwithstanding payment of that duty, in quantities exceeding those which appear to the Comptroller to be reasonable in the circumstances.

(2) Where the Comptroller has during any such period as aforesaid exercised his powers under this section with respect to goods of any class or description, then, in the case of any such goods which are removed or sent out for use within Solomon Islands after the end of that period, the duties of customs or excise and the rates thereof chargeable on those goods shall, notwithstanding any other provisions of the customs or excise laws relating to the determination of those duties and rates, be those in force at the date of the removal or sending out of the goods.

74.—(1) No goods whatsoever other than cargo duly reported as such shall be taken out of any aircraft or ship arriving from any place outside Solomon Islands or delivered to any person aboard such aircraft or ship other than for the consumption or use of the crew or passengers thereof, except under such conditions (which conditions may vary the procedure as to reporting the aircraft or ship as required by this Act) as may be prescribed by rules made under this Act or as directed by the Comptroller in any particular case.

(2) In this section the expression "goods" includes passengers' baggage, stores and any goods which may be taken on board any aircraft or ship arriving from any place outside Solomon Islands while such aircraft or ship is within Solomon Islands.

75. Any goods unloaded, removed or dealt with contrary to the provisions of sections 72 or 74, or to the terms and conditions contained in any written permission of the Comptroller, shall be forfeited.

76. Notwithstanding proper officer may pen bullion, currency notes ing storage under refrig' importer fails to enter excluding Sundays and incur a penalty of one h

77. If the importer of particulars of such goods, a penalty may be prescribed form to that proper officer shall the and enter such goods in satisfactory documentar allow delivery of such goods is correct and the described purposes is correct and in the case weight, measurement, measurement of goods shall, be forfeited.

78. In the case of go made in accordance with an importer, fails to enter which may require, not exceed be paid by the importer

Provided that should further period as the proper officer shall cause the final entry the amount exceed the amount which shall have been paid by the importer.

79. If the importer, with section 77, fails to proper officer is not an entry which shall have been paid by the proper officer shall cau
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76. Notwithstanding anything hereinbefore contained the proper officer may permit the delivery to the importer of any bullion, currency notes or coin or any perishable goods requiring storage under refrigeration, without entry thereof, but if such importer fails to enter such goods within seventy-two hours, excluding Sundays and public holidays, after delivery, he shall incur a penalty of one hundred dollars.

77. If the importer of any goods is not able to furnish full particulars of such goods for want of any documents or information concerning them (other than documents or information relating to the origin of such goods required by any provision of customs laws) he shall make and subscribe a declaration in the prescribed form to that effect before the proper officer and the proper officer shall thereupon permit the importer to examine and enter such goods notwithstanding that there shall not be satisfactory documentary evidence regarding the same and may allow delivery of such goods provided that the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct and also in the case of goods liable to duty ad valorem, that the value declared on the entry is approximately correct; and in the case of goods liable to duty according to weight, measurement or strength thereof, that the weight, measurement or strength declared on the entry is correct.

78. In the case of goods liable to duty ad valorem the entry made in accordance with section 77 shall be provisional. The amount estimated as the duty for the purpose of making such provisional entry together with such sum as the proper officer may require, not exceeding one-half of the estimated duty, shall be paid by the importer and shall be brought to account as duty:

Provided that should the importer, within six months or such further period as the proper officer may in any special circumstances allow, produce to the proper officer satisfactory evidence of the value, and make final entry of such goods, there shall be repaid to such importer so much of the sum already paid by him as exceeds the amount calculated as duty on such goods after the making of such final entry.

79. If the importer, having made a declaration in accordance with section 77, fails to make entry as therein provided, or if the proper officer is not satisfied as aforesaid (in which case any entry which shall have been made shall be ipso facto void), the proper officer shall cause the goods referred to in such declara-
80. Notwithstanding anything hereinbefore contained, if the Comptroller is satisfied, whether before or after the deposit in the Queen's warehouse under section 79 of any goods liable to duty ad valorem, that it is impossible at the time of entry for the importer to obtain satisfactory documentary evidence of the value of such goods, or if in any case the documentary evidence of the value of such goods, though not complete, is in the opinion of the Comptroller sufficient to enable a reliable estimate of the value to be made the Comptroller may permit such goods to be entered according to a value which two officers to be appointed by the Comptroller for the purpose are satisfied is, as nearly as may be estimated, and not less than, the correct value of such goods.

81. Where the Comptroller permits any goods to be entered in the absence of any documents required under the provisions of section 80, he may require the person entering the goods to pay to him an additional sum not exceeding one-half of the estimated duty:

Provided that the Comptroller shall repay such sum to the person entering the goods should such person produce the required document within six months of the date of entry or should he explain his failure.

82. Where under the customs laws any goods are or may be required to be deposited in a Queen's warehouse, and for any reason the proper officer, in his discretion, decides that it is undesirable or inconvenient to deposit such goods in a Queen's warehouse, such goods shall for all purposes be deemed to be deposited in a Queen's warehouse as from the time that the same are required to be deposited in a Queen's warehouse, and shall in addition to the rent and other charges payable under section 83 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid:

Provided that such rent or other charges shall not be payable where such goods remain in a transit shed or customs area and are subject to rent or charges as may be chargeable with such expenses as aforesaid.

83.—(1) If any goods have been unloaded in an area within ten days from the date of the entry of such goods or if there be no agent or other person to whom the goods are to be deposited, the proper officer may order such goods to be deposited in a Queen's warehouse. Such goods may be charged as may be prescribed by regulations.

(2) If any agent or other person fails without reason to produce the required documents within the time prescribed by the regulations, the proper officer may order such goods to be deposited in a Queen's warehouse, and such goods shall in addition to the rent and other charges payable under section 83 be chargeable with such expenses for securing, watching, guarding, and of removing the same from the original to some other place of deposit (if the proper officer shall so require) as the proper officer shall deem reasonable, and no officer shall be liable to make good any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid:

Provided that such rent or other charges shall not be payable where such goods remain in a transit shed or customs area and are subject to rent or charges as may be chargeable with such expenses as aforesaid.

84.—(1) Where required to be deposited in a Queen's warehouse, such goods may be deposited by order of the proper officer in such manner as he may think fit, and such goods shall not be liable to any damage which such goods may sustain by reason or during the time of their being so deposited and dealt with as aforesaid:

Provided that such rent or other charges shall not be payable where such goods remain in a transit shed or customs area and are subject to rent or charges as may be chargeable with such expenses as aforesaid.
are subject to rent or other charges payable to the owner or occupier of such transit shed or customs area.

83.—(1) If any goods imported in any aircraft or ship, having been unloaded are not entered and delivered from the customs area within ten days (exclusive of Sundays and public holidays) from the date of the completion of unloading or within such further period as the proper officer may, in any special circumstances, allow, then such goods shall be deposited in such Queen’s warehouse as the proper officer shall direct by the agent of such aircraft or ship, or where such goods have been surrendered into the custody of any other person, by such other person; or if there be no agent nor such other person, or if the agent or such other person shall not act forthwith as herein required, the proper officer may cause the goods to be deposited in a Queen’s warehouse. Such goods shall be subject to such rent and other charges as may be prescribed.

(2) If any agent of an aircraft or ship or if a warehouseman fails without reasonable cause to comply with any of the provisions of subsection (1), he shall, for each such failure, incur a penalty of one hundred dollars.

(3) Notwithstanding the provisions of subsection (2), where the Comptroller is satisfied that the failure of the agent of an aircraft or ship or of the warehouseman to comply with the provisions of subsection (1) is due to the fault of the importer of such goods the importer shall incur a penalty of fifty cents per metric tonne or one cubic metre at the discretion of the proper officer for each day after the prescribed period that such goods remain in the customs area.

(4) No compensation shall be payable by the Government to any importer, owner or consignee of any goods deposited in a Queen’s warehouse in respect of any loss or damage which occurs to such goods while so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.

84.—(1) Where under the provisions of this Act any goods are required to be deposited in a Queen’s warehouse and such goods are of a perishable nature, then the proper officer may notwithstanding such provisions, sell the same forthwith by public auction; and if such goods, though not perishable, are of a kind not permitted by any provision of law to be deposited in a Queen’s warehouse may be sold: 14 of 1966, s. 19

8 of 1972, s. 4
9 of 1974, s. 10
Queen's warehouse, the proper officer may, notwithstanding such provisions, sell the same by public auction after fourteen days' notice of intended sale given by public notice or in such other manner as may be prescribed.

(2) Where any goods are deposited in a Queen's warehouse under the provisions of this Act and the same are not entered for warehousing or delivery from such Queen's warehouse within one month after such deposit or within such further period as the proper officer may direct, and all charges for removal, freight and rent and all other expenses incurred in respect thereof duly paid, such goods shall be advertised by public notice or in such other manner as may be prescribed and one month after such advertisement shall with all convenient speed be sold by public competition.

(3) In all cases where goods are sold under the provisions of this section, the proceeds shall be applied first in discharge of duties (if any), of the expenses of removal and sale, and of rent and charges due to the Government, and then freight and other charges for which a claim has been made before the date of the sale; and the balance, if any, shall be paid to the owner of the goods on his application for the same, if such application be made within one year from the time of the sale of such goods, but otherwise shall be paid into the Consolidated Fund.

(4) If any goods on being offered for sale as aforesaid cannot be sold for a sum sufficient to pay all duties, expenses, rent and charges, the same may be destroyed, or otherwise disposed of as the Comptroller may direct.

(5) Where the identity of the consignee of any goods is known, such steps as may be reasonable in the particular circumstances of each case shall, prior to any sale of such goods under this section, be taken to notify the consignee of the intention to sell the goods:

Provided that where the consignee is not present in Solomon Islands, it shall not be necessary to notify him if the agent of the ship or aircraft in which the goods were imported, is notified.

85. Subject to the provisions of section 84, any officer having the custody of any goods which come into his hands under this Act shall refuse delivery thereof from a Queen's warehouse until proof be given to his satisfaction that the freight, landing and storage charges due on such goods have been paid.

86. The Comptroller may require the warehouse to be opened for the purpose of inspection as may be required.

87. Where the importation of goods in a steamship or aircraft, or having delivery thereof by the shipowner or master thereof or by the shipowner or master of the said goods at the request and expense of the owner of the goods, is not made within such time as may be required therefor in the provisions of this Act, the Comptroller may require the goods to be destroyed, or otherwise disposed of as he may direct.

Provided that any such steamship or aircraft, or vessel or aircraft, not exceeding 100 tons, may be sold by tender at public auction at such place and on such conditions as the Comptroller may determine, and the proceeds thereof shall, in the hands of the Comptroller, be applied to the payment of the duties and charges due thereon, and the balance, if any, shall be paid to the owner and consignee of the goods;

88. The periods of time in this Act of 14 days, 30 days, 3 months, one year, 3 years, 5 years, 7 years, 10 years, 14 years, and 21 years, shall be computed from the date when the goods were, or the entry which was, made in the books of the Comptroller.

89. Whenever any steamship, aircraft, or other vessel or aircraft beyond the jurisdiction of the Solomon Islands is required by the Comptroller to deliver goods thereon, the said goods shall be delivered in accordance with the provisions of this Act; and like charges shall be allowed as if the goods had been delivered in the Solomon Islands under legal necessity when it is necessary...
86. The Comptroller may cause any goods which under the provisions of this Act are required to be removed to a Queen's warehouse to be opened for examination by any officer, as often as may be required, at the expense of the owner of such goods.

87. Where the importer of any goods imported in any ship (not being a steamship) into Solomon Islands fails to make entry thereof, or having made entry, fails to land the same or to take delivery thereof by the times severally hereinafter mentioned, the shipowner or master or the agent of either may make entry of the said goods at the times, in the manner, and subject to the conditions following, that is to say—

(a) if a time for the delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the time so expressed; and

(b) if no time for delivery of the goods is expressed in the charter party, bill of lading or agreement, then at any time after the expiration of seventy-two hours, exclusive of Sundays or public holidays, after the report of the ship:

Provided that if at any time before the goods are landed or unshipped, the importer of the goods is ready and offers to land or take delivery of the same, he shall be allowed to do so, and his entry shall, in such case, be preferred to any entry which may have been made by the shipowner or master, or the agent of either.

88. The periods of time mentioned in sections 83 and 87 shall be computed from the time at which the aircraft or ship or goods shall have been released from any quarantine to which they may have been subjected.

89. Whenever any goods remain on board any importing aircraft or ship beyond the period of ten days after the arrival of such aircraft or ship, or beyond such further period as the proper officer may allow, such aircraft or ship may be detained by the proper officer until all expenses of watching or guarding such goods beyond such ten days, or such further time, if any, allowed as aforesaid and of removing the goods or any of them to the Queen's warehouse, in case the officers shall so remove them, be paid; and like charge may be made in respect of any derelict or other aircraft or ship coming, driven, or brought into Solomon Islands under legal process, by stress of weather, or for safety, when it is necessary to station any officer in charge, either on
board thereof or otherwise, for the protection of the revenue, so long as the officer shall so remain.

90.—(1) No person, whether a passenger or not, shall disembark or go ashore from, or go on board any aircraft or ship that has arrived within the Solomon Islands save at such times, by such means and by such ways as may be prescribed or otherwise as the Comptroller may allow.

(2) The master of any aircraft or ship who permits, allows or suffers any person to leave such aircraft or ship after arrival in Solomon Islands save as permitted under this Act shall be guilty of an offence and the master or his agent shall incur a penalty of two hundred dollars.

PART IV
WAREHOUSED GOODS AND GOODS DEPOSITED IN A CUSTOMS AREA

91. The Minister may from time to time, by notice, declare what kind of goods shall or may be warehoused upon first importation without payment of duty thereon; and any such goods while in any warehouse, and all goods whatsoever while in any customs area, shall be subject to such rules as may be prescribed and in the case of goods warehoused in a Government warehouse or customs area in the occupation or use of the Government to the payment by the owner of such goods, at the prescribed times, of such rent and other charges as the Minister shall, from time to time, prescribe; and if at any time any such rent or other charges are not paid to the proper officer when due and payable on any goods in such Government warehouse or customs area, such goods, may without prejudice to any other lawful method of recovery, be sold, or otherwise dealt with, and any proceeds applied, as if they were goods which might be sold, or otherwise dealt with, under the provisions of sections 117 and 118.

92.—(1) No compensation shall be payable by the Government to an importer, owner or consignee of any goods deposited in a Government warehouse or in a customs area in the occupation or use of the Government by reason of any loss or damage which occurs while the goods are so deposited, save when loss or damage occurs as the direct result of the wilful act or negligence of an officer.
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(2) No action shall be brought against the Government, the Minister or any public officer for loss or damage sustained by goods while in any private warehouse or private customs area or for any wrong or improper delivery of goods therefrom, save when any loss or damage occurs as a direct result of the wilful act or negligence of an officer.

93. No building or place may be used as a private warehouse or, save with the written permission of the Comptroller, as a private customs area, until a bond, in such sum as may from time to time in each case be required by the Comptroller, is given by the warehouse keeper or by the owner or occupier of the customs area, as the case may be, with one or more sufficient sureties, conditioned on due payment of all duties and the due observance of the provisions of the customs law.

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

95. The owner or occupier of any private warehouse or customs area or transit shed shall provide such office, sanitary and lavatory accommodation and weights, scales, measures and other facilities for examining and taking an account of goods and for securing the same as the Comptroller may require.

96. The Comptroller for reasonable cause may revoke the appointment of any private warehouse or customs area and on such revocation the duties on all goods warehoused therein shall be paid, or the goods shall be exported or removed to another warehouse or area within such time, not less than three months, as the Comptroller may direct. Notice in writing of revocation addressed to the warehouse keeper of the private warehouse or area and left thereat, shall be deemed to be notice to all persons interested in the goods.

97. If any goods are not duly exported or removed in conformity with section 96 such goods shall be taken to a Queen's warehouse by the proper officer and may be sold, or otherwise dealt with, and any proceeds applied as if the goods were goods which might be sold or otherwise dealt with under the provisions of section 84.
98. Upon the presentation of an entry for goods to be warehoused, the proper officer shall, subject to any other direction of the Comptroller, take a particular account of such goods at the approved place of unloading and shall enter in a book prepared for that purpose the name of the importing aircraft or ship, and of the person in whose name such goods are entered, the number of packages, the mark and number of each package, the description of the goods and the name of the warehouse in which the same shall be deposited; and when the same shall have been so deposited with the authority of such officer the warehouse keeper, in the case of goods warehoused other than in a Government warehouse, shall acknowledge in writing at the foot of the account, the receipt of the goods into the warehouse, and the proper officer at the warehouse shall certify that the entry and warehousing of the goods is complete; and such goods shall from that time be considered goods duly warehoused.

99. (1) All goods warehoused shall be deposited in the packages in which they are imported, except such goods as are permitted to be dealt with as provided in section 234, in which case they shall be deposited in the packages in which they are contained when the account thereof is taken by the proper officer on the completion of the operation.

(2) The importer or owner of any warehoused goods shall mark such particulars on the packages containing such goods or any of them and in such manner as the Comptroller may direct.

100. If in the case of goods warehoused in a private warehouse any alteration shall afterwards be made in the goods or packages so deposited, or in the packing thereof in the warehouse or in the marks or numbers of such packages without the presence and sanction of the proper officer or if the same shall be removed from the part of the warehouse in which they were deposited without the knowledge of the proper officer, except for delivery after they have been duly entered, and under the authority of the proper officer, such goods shall be forfeited.

101. All goods deposited in any private warehouse or private customs area shall be arranged, stowed and maintained in such manner that easy access can be had to every package or parcel thereof.

102. Where goods are not arranged, stowed and maintained in conformity with the requirements of the last preceding section, the occupier of the package shall, upon receipt of a written any directions given by a period of seven days, and if the occupier shall not be so arranged every package or part of for a penalty of ten dollars for each day of such goods shall from that time be considered goods duly warehoused.

103. (1) If the customer area does not produce such goods warehoused in such such goods goods to the officer every such failure every package or penalties, and if the occupier shall, in every such failure, produce such goods shall be forfeited.

(2) When the occupier of such goods to the officer every such failure every package or penalty) due upon accounted for.

104. If any goods warehoused by the goods whatsoever, goods or transferred for the warehouse or custom area or transferred for are for the purpose of illegal transfere is to be forfeited.

105. If any person or without just a customs area or the shall be forfeited for every dollars and if any person enters any warehoused by such officer, or a customs area shall incur a penalty of
the occupier of the private warehouse or customs area shall, on receipt of a written notice from the Comptroller, comply with any directions given under the provisions of section 101 within a period of seven days (Sundays and public holidays excluded) and if the occupier fails to comply he shall incur in respect of every package or parcel not so arranged, stowed and maintained, a penalty of ten dollars, together with a further penalty of two dollars for each day during which any such package or parcel shall not be so arranged and stowed.

103.—(1) If the occupier of any private warehouse or customs area does not produce to any officer on his request any goods deposited in such warehouse or customs area, which have not been duly entered or delivered therefrom, the proper officer shall send to the occupier a written notice requiring him within a period of seven days (Sundays and public holidays excluded) to produce such goods to the officer, or to account for the goods.

(2) When the occupier fails within such period to produce the goods to the officer or to account for them, the occupier shall for every such failure incur a penalty of ten dollars in respect of every package or parcel not so produced or accounted for.

(3) Notwithstanding anything in this section contained the occupier shall, in every case, pay the duties (in addition to any penalty) due upon every package or parcel not produced or accounted for.

104. If any goods entered to be warehoused shall not be duly warehoused by the importer in pursuance of such entry, or if any goods whatsoever, being duly warehoused or deposited in a customs area shall be in any way concealed in or removed from the warehouse or customs area, or abstracted from any package or transferred from one package to another, or otherwise for the purpose of illegal mixing, removal or concealment, they shall be forfeited.

105. If any person without the authority of the proper officer or without just and sufficient cause opens any warehouse or customs area or transit shed or gains access to the goods therein, he shall for every such offence incur a penalty of two hundred dollars and if any person not authorised by the warehouse keeper enters any warehouse or part of a customs area when forbidden by such officer, or refuses to leave any warehouse or any part of a customs area when requested to do so by such officer, he shall incur a penalty of twenty dollars.
106.—(1) If any goods required to be previously entered are unlawfully taken out of any warehouse or customs area without being duly entered, the warehouse keeper or the occupier of any part of a customs area where such goods have been deposited shall forthwith pay the duties due upon such goods.

(2) Any person who—

(a) unlawfully takes any goods out of any warehouse or customs area without such goods having been duly entered, or assists or is concerned in such taking; or

(b) destroys, steals or in any way misappropriates or converts any goods duly warehoused or deposited in a customs area,

shall be guilty of an offence and shall be liable upon conviction to imprisonment for two years, and where any such person is an officer and has been prosecuted to conviction, no duty shall be payable in respect of such goods, and any damage sustained by reason of such destruction, theft, misappropriation or conversion shall, with the consent of the Minister, be made good to the importer, consignee or owner.

107. The proper officer shall have power at the expense of the owner of the goods warehoused in a Government warehouse, or deposited in a customs area in the occupation or use of the Government, to do all such reasonable acts as may by him respectively be deemed necessary for the proper custody and preservation of such goods, and shall have a lien on the said goods for expenses so incurred; but no such acts shall be done until the expiration of twenty-four hours after the owner of such goods has been notified that such acts are required, unless the proper officer shall in his discretion decide that immediate action is necessary for the proper custody or preservation of the goods as aforesaid.

108. The importer or owner of any such goods shall pay any expenses incurred in respect thereof under section 107 at such times and in such manner as the Comptroller shall either generally or in any particular case direct, and if any such expenses be not paid in accordance herewith, such goods may be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 117.

109. The removal of warehoused goods from a warehouse to any other warehouse shall be subject to such conditions as may be prescribed by rule made under this Act.

110. On the delivery of the account containing the goods, the proper officer of the port or the officer of the port or the Comptroller may direct the removal thereof to be made before the expiration of the time which the Comptroller may fix for the removal thereof, if in the opinion of the proper officer or the Comptroller it is necessary for the purpose of proper custody or preservation of the goods as aforesaid.

111. Upon the arrival of such goods at their destination, they shall be under and subject to the regulations and the same are or can be dealt with as if they were goods on the first import of the goods shall not be discharged until the proper officer at such port or place of destination shall have been paid thereon as provided for under section 108, or unless the proper officer or the Comptroller has directed such goods to be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 117.

112. If, upon the arrival of the goods at the port or place of destination, they shall be under and subject to the regulations and the same are or can be dealt with as if they were goods on the first import of the goods shall not be discharged until the proper officer at such port or place of destination shall have been paid thereon as provided for under section 108, or unless the proper officer or the Comptroller has directed such goods to be sold or otherwise dealt with, and any proceeds applied as if they were goods which might be sold or otherwise dealt with under the provisions of section 117.

113. If any goods are illegally re
iviously entered are customs area without the occupier of any have been deposited goods.

if any warehouse or g been duly entered, g; or misappropriates or or deposited in a
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at the expense of the ment warehouse, or ition or use of the a, as may by him proper custody and a lien on the said a, acts shall be done r the owner of such required, unless the at immediate action vation of the goods

be prescribed by rules and to such other conditions as the Comptroller may direct.

110. On the delivery of any goods for removal as aforesaid, an account containing the particulars thereof shall be transmitted by the proper officer of the port or place of removal to the proper officer of the port or place of destination, and the person requiring the removal thereof shall enter into a bond, with such security as the Comptroller shall require, in a sum equal to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the port or place of destination within such time as the proper officer may direct; and such bond shall not be discharged unless such goods shall have been produced to the proper officer and duly re-warehoused at the port or place of destination within the time directed by the proper officer as aforesaid, or unless the full duties of customs shall have been paid thereon as provided in section 112, or unless such goods shall have been otherwise accounted for to the satisfaction of the Comptroller or until the full duties due upon any deficiency of such goods not so accounted for shall have been paid.

111. Upon the arrival of such goods at the port or place of destination, they shall be warehoused in the same manner, and under and subject to the same customs laws and rules, so far as the same are or can be made applicable, as on the warehousing of goods on the first importation thereof except that further entry of the goods shall not be required.

112. If, upon the arrival of goods so removed as aforesaid at the port or place of destination, the parties are desirous forthwith to export the same or to pay duty thereon for use within Solomon Islands, without actually lodging the same in the warehouse, the officer at such port or place may permit the same to be entered and delivered for use within Solomon Islands or to be entered and loaded for exportation, as if such goods had been actually lodged in such warehouse.

113. If any goods taken from a warehouse for removal or for exportation or use as aircraft's or ship's stores are removed or put on board an aircraft or ship except with the authority or under the care of the proper officer, and in accordance with any rules made under this Act and in such manner, by such persons and within such time, and by such roads or ways, as such officer shall permit or direct, such goods shall be forfeited; and if any such goods are illegally removed or carried away prior to being put on
Comptroller may remove goods warehoused in a Government warehouse

Re-warehousing
19 of 1976, s. 3
LN 46A of 1978

By the exporting or removing aircraft, ship or carriage, or from any exporting or removing aircraft, ship or carriage, in or on which the same have been put, any bond given in respect thereof shall be forfeited, and may forthwith be put in suit for the penalty thereof, although the time prescribed in such bond for putting the goods on board the exporting aircraft or ship, or re-warehousing such goods at the place of destination, has not expired; and all such goods may be forfeited.

114. Notwithstanding anything hereinafter contained the Comptroller may, if in his discretion he decides that such action is advisable, remove goods at the cost of Government from one Government warehouse to another in any manner he may deem reasonable.

115. All warehoused goods shall be entered and delivered either for use within Solomon Islands or as aircraft's or ship's stores, or for exportation not later than one year after the day on which the same were warehoused, unless the owner of such goods shall be desirous of re-warehousing the same, in which case the same shall be examined by the proper officer, and the duties due upon any deficiency or difference between the quantity ascertained on warehousing and the quantity found to exist on such examination, together with the necessary expenses attendant thereon, and any charges incurred in respect thereof, be paid to the Comptroller at the rates in force at the time of such examination; and the quantity so found shall be warehoused in the name of the then owner thereof in the same manner as on first warehousing:

Provided that no goods shall be re-warehoused under this section unless the proper officer certifies that the goods are in proper condition to be re-warehoused.

116. If the owner of warehoused goods desires, with the concurrence of the warehouse keeper, to re-warehouse the same according to the account taken at the warehousing thereof, without re-examination, such re-examination may be dispensed with if the officer is satisfied that the same are still in the warehouse, and that there is no reason to suspect that there is any undue deficiency; but the warehouse keeper shall be liable to make good the duty on any deficiency not allowed by law which may be discovered in the goods at the time of delivery thereof, or any earlier time.

117. If any goods within Solomon Islands are not paid at the entry and warehouse public notice, or in direct, and three months have elapsed, after the same, and of any discharge of any liability, surplus, if any, sha application for the but otherwise shall such goods, on being paid all duties, etc., then the same may the Comptroller may direct in any warehoused this Act shall be for

118. If any good fourteen days after of warehoused goods, or after being the Comptroller same is explained to

119. The Comptroller of any warehouse shall such purpose and for and in such qua and with such secur and payment of the duties and if any such go terms of such per shall be for

120. The Compt delivered as stores in other purpose and the warehouse board the aircraft or otherwise accounted
117. If any warehoused goods are not duly entered for use within Solomon Islands, or as aircraft's or ship's stores, or exported or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid and any charges and expenses are not paid at the expiration of two years from the previous entry and warehousing thereof, the same shall be advertised by public notice, or in such other manner as the Comptroller may direct, and three months after such advertisement shall with all convenient speed be sold by public auction, and the proceeds thereof shall be applied to payment of the duties, expenses of the same, and of any rent and charges due to the Crown, then in discharge of any lien for freight and other charges, and the surplus, if any, shall be paid to the owner of such goods on his application for the same within one year from the time of sale, but otherwise shall be paid into the Consolidated Fund; and if such goods, on being offered for sale, cannot be sold for a sum to pay all duties, expenses, rent and charges due to the Crown, then the same may be destroyed or otherwise disposed of as the Comptroller may direct, and the duties due upon any deficiency in any warehoused goods not allowed by any rules made under this Act shall be forthwith paid by the owner of such goods.

118. If any goods remain in any warehouse for a period of fourteen days after being entered for use within Solomon Islands, or after being sold by public auction under the customs laws, they shall be forfeited and disposed of in such manner as the Comptroller may direct, unless the failure to remove the same is explained to the satisfaction of the Comptroller.

119. The Comptroller may permit any goods to be taken out of any warehouse or customs area without payment of duty for such purpose and for such period as to him may appear expedient and in such quantities, and under such rules and restrictions, and with such security by bond for the due return thereof, or the payment of the duties due thereon, as he may direct or require; and if any such goods are dealt with in any way contrary to the terms of such permission or to such rules or restrictions, the same shall be forfeited.

120. The Comptroller may permit warehoused goods to be delivered as stores for a ship of not less than thirty tons burden, or an aircraft, in accordance with section 147, and if any goods taken from a warehouse for use as stores are not duly put on board the aircraft or ship for which the same are entered, or otherwise accounted for to the satisfaction of the Comptroller, or...
shall be dealt with in any way contrary to the customs laws, such goods shall be forfeited.

121. The duties to be paid when warehoused goods are entered for use within Solomon Islands shall be at the rates in force at the date of entry, and shall not be less in amount than would have been payable according to the value or quantity thereof at the time of importation, except as to the following goods, namely, tobacco in leaf, oil in casks, malt liquor in casks, and spirits in casks, the duties whereon, when cleared from the warehouse for use within Solomon Islands shall be chargeable upon the quantity of such goods ascertained by weight, measure or strength, as the case may be, at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of any deficiency has been caused by illegal abstraction:

Provided that if at any time any deficiency beyond that which can be accounted for by natural waste or other legitimate cause is found in goods warehoused, or operated on in warehouse, the warehouse keeper or the owner of the goods shall on the written demand of the proper officer be liable immediately to pay according to the account of the goods as warehoused and, if he fails to pay the duty, shall incur a penalty of double the amount of such duty.

122. Subject to the observance by the exporter of all the provisions of the customs laws and the conditions of any bond —

(a) no import or excise duty shall be charged in respect of any goods entered under bond for exportation or use as aircraft’s or ships’ stores, and subsequently proved to have been duly exported to and landed at some place outside Solomon Islands, or exported as stores, as the case may be; and

(b) no import duty shall be charged in respect of any goods remaining on board an importing aircraft or ship for re-exportation or use as stores on the importing aircraft or ship,

unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

123. The master, which any goods are landed at any port at which such ship of such ship, verified and containing the declaration, and in such case declare that no import or excise duty shall be charged in respect of any goods remaining on board an importing aircraft or ship, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.

124. The master or ship at a sufferance wharf, shall direct in order after the ship has been discharged, he remaining on board an importing aircraft or ship, shall declare that no import or excise duty shall be charged in respect of any goods remaining on board an importing aircraft or ship, unless the Comptroller has reasonable grounds to suppose that any deficiency in any such goods, or any part thereof, has arisen from illegal abstraction, in which case duty shall be paid on such deficiency by the owner of such goods.
CUSTOMS AND EXCISE [CAP. 121]

PART V
LOADING AND EXPORTATION OF GOODS

123. The master of every ship, other than a steamship, in which any goods are to be exported, or his agent, shall, before any goods be taken on board, deliver to the proper officer at the port at which such ship shall have first arrived an entry outwards of such ship, verified by his signature, in the prescribed form, and containing the several particulars indicated in or required thereby, and in such entry outwards the master or his agent shall declare that no imported goods are left on board such ship other than such goods and stores as shall be specified in the entry outwards.

124. The master of every ship to which the provisions of section 123 apply shall, if required, obtain from the proper officer a certificate of rummage. If he desires to obtain such certificate before the whole of the inward cargo of the ship has been discharged, he shall remove and stow the inward cargo remaining on board such ship in such manner as such officer shall direct in order to enable him to rummage the ship, and after the ship has been rummaged, shall stow the inward cargo remaining on board separately and keep it separated to the satisfaction of the proper officer from any coastwise or any outward cargo that may subsequently be put into such ship.

125. Before any goods are unloaded from or loaded into an aircraft or ship at a sufferance wharf the master of such aircraft or ship shall furnish the Comptroller with particulars on the prescribed form of the goods to be so unloaded or loaded, as the case may be, and this form when signed by the proper officer shall be the licence for such aircraft or ship to proceed to such sufferance wharf.

126. The master of an aircraft or ship unloading or loading goods at a sufferance wharf shall, if the Comptroller so requires, first enter the goods at the port at which the licence has been issued and shall comply with the conditions of the licence and such other conditions as the Comptroller may impose.

127. When unloading or loading at a sufferance wharf has been completed the master or his agent before the aircraft or ship shall depart therefrom shall enter on the licence particulars of the cargo so unloaded or loaded and after signing such account shall deliver the licence to the proper officer.
128. After unloading or loading any goods at a sufferance wharf the master shall, unless the proper officer shall otherwise direct, proceed with his aircraft or ship forthwith to the port at which the licence was issued and shall there comply with all the provisions of the customs laws as nearly as may be as if such goods had been unloaded at such port.

129. If any goods are taken on board any aircraft or ship at any port contrary to any of the provisions of sections 123 and 124, or if any goods are unloaded from or loaded into any aircraft or ship at a sufferance wharf contrary to any of the provisions of sections 125, 126, 127 and 128 or if any of the requirements of the said sections 123, 124, 125, 126, 127 and 128 are not observed, the master of such aircraft or ship or his agent shall incur a penalty of two hundred dollars unless such contravention is explained to the satisfaction of the Comptroller.

130. Nothing contained in sections 123, 124, 125, 126, 127 and 128 shall be deemed to authorise the loading of goods except from an approved place of loading or a sufferance wharf, unless specially allowed by the Comptroller under section 136.

131. The Minister may by writing addressed to the Comptroller direct that any or all of the provisions of sections 125, 126, 127, 128 and 129 shall not apply to aircraft either generally or in any particular case during any period specified in such writing, and the Comptroller shall give effect to such direction.

132. On arrival at any port or place in Solomon Islands of any ship other than a steamship, about to deliver cargo at more than one port or place in Solomon Islands, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any rules made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 165, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.

133. No person shall export or attempt to export any warehoused goods, or goods liable to duties of customs transferred from an importing aircraft, or goods for exportation (as incunabula, or cigarettes, or cigars or cigarillos, or cigar-tipped cigarette papers) under ten pounds, or any goods exceeding in weight five tons.

134. Any person or enter, any goods on board a ship or aircraft shall incur a penalty of two hundred dollars unless such contravention is explained to the satisfaction of the Comptroller.

135.—(1) Subject to any rules made under this Act, or to such conditions as the Comptroller may deem necessary, no goods shall be permitted to be loaded on board any stores:

(a) on a ship other than a steamship;
(b) from a steamship;
(c) without the consent of the properly officer.

(2) No goods shall be permitted to be loaded on board any aircraft or ship on exportation, or to be put on board any store except—

(a) loaded on board any aircraft or ship on exportation, or to be put on board any store except—

(b) in the case of stores loaded on board any aircraft or ship on exportation, or to be put on board any store except—

(c) in the case of stores loaded on board any aircraft or ship on exportation, or to be put on board any store except—

(3) On arrival at any port or place in Solomon Islands of any ship other than a steamship, about to deliver cargo at more than one port or place in Solomon Islands, or having on board any goods duly reported for exportation in the same ship, it shall be lawful, subject to any rules made under this Act, or to such conditions as the Comptroller may deem necessary, to allow the entry outwards of such ship, and to permit the loading of goods for exportation in such ship or for carriage coastwise as provided in section 165, before the whole of the goods imported in such ship are discharged therefrom, the complete separation of such goods from the inward cargo and from any cargo remaining on board for exportation being effected to the satisfaction of the proper officer.
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on exportation (not being wines, spirits, tobacco, cigars,
cigarillos, or cigarettes), nor shall enter or attempt to enter any
such goods for exportation in any ship of less burden than thirty-
five tons.

134. Any person who exports or enters or attempts to export
or enter, any goods contrary to section 133 or places any goods
on board a ship of less size than is thereby permitted for expor-
tation shall incur a penalty of one hundred dollars, and such
goods shall be forfeited.

135.—(1) Subject to the provisions of section 136, no goods
shall be put on board any aircraft or ship for expOilation or use
as stores, or be put on board any vessel for the purpose of being
put on board any aircraft or ship for exportation or use as
stores—

(a) on a Sunday or a public holiday, or on any other day
except between such hours as may be prescribed; or

(b) from any place not being an approved place of
loading; or

(c) without the authority of the proper officer; or

(d) before due entry outwards of the exporting aircraft or
ship, if the same is by law required to be entered outwards;
or

(e) before such goods are duly entered.

(2) No goods having been put into any vessel to be waterborne
to any aircraft or ship for exportation or use as stores shall be put
on board the exporting aircraft or ship outside the limits of any
port.

(3) Without prejudice to the provisions of section 233, any
officer may open and examine any goods put on board any air-
craft or ship or brought to any place to be put on board an aircraft
or ship for exportation or use as stores.

136. Notwithstanding the provisions of section 135, the
Comptroller may permit any goods to be put on board any air-
craft or ship on such days, at such times, from or at such places,
and under such conditions as he may either generally or in any
particular case direct, and in like manner the Comptroller may
direct what goods need not be entered by the exporter until after
the departure of any aircraft or ship, but any such goods must be
entered within forty-eight hours of such departure or such further
time as the Comptroller may allow; and, if they are not so entered, the exporter for every such offence shall incur a penalty of two hundred dollars:

Provided that where any goods are permitted to be entered after being put on board, the Comptroller may in such case require the exporter or his agent to give security for the payment of any export duties of customs on any goods liable thereto.

137. Any goods which have been put into any vessel to be waterborne to any aircraft or ship for exportation or use as stores shall be taken directly and without delay to the aircraft or ship in which the same are to be exported or used as stores, and put on board forthwith; and every vessel in which the same are waterborne as aforesaid to any aircraft or ship shall, if so required by the Comptroller, be a ship licensed under section 56.

138. No goods having been put on board any aircraft or ship in accordance with section 149, or for exportation, or use as stores, shall be discharged in any part of Solomon Islands without the written permission of the proper officer, and except in accordance with such conditions as the Comptroller shall impose.

139. If any person puts or attempts to put any goods on board any aircraft or ship or discharges, or attempts to discharge, or deals with any goods in any way contrary to any of the provisions of sections 135, 136, 137 and 138, such person shall incur a penalty of two hundred dollars or treble the value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

140. If any person puts on board any aircraft or ship, or puts off or puts into any vessel to be waterborne to any aircraft or ship for exportation or use as stores, or brings to any aerodrome, customs area, quay, wharf or any place whatever in Solomon Islands for exportation or use as stores, or exports any goods prohibited to be exported, or any goods the exportation of which is restricted, contrary to such restriction, or attempts to perform or is knowingly concerned in the performance of any of the aforesaid acts, he shall (except as otherwise provided in section 134) incur a penalty of two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller, and all such goods shall be forfeited.

141. Before any drawback on being stores or for export particular rules, or restricted for transfer or ship shall be permitted to be exported or for security by bond, amount as the pro each case, that such or ship for which t which they are or may deem reason.

142. The mast required by the pr or other appropri receipt on board o

143. If any go board any aircraft a area, quay, wharf o ship and are on e agree with the er which drawback goods not entitled and the exporter c penalty of two hu paid value of such.

144. If any go 141, after being used o goods not having pr otherwise account the same shall be in which such go hundred dollars, o the election of the
141. Before any warehoused goods or goods entitled to any drawback on being put on board an aircraft or ship for use as stores or for exportation, or goods exportable only under particular rules, or restrictions, or goods liable to duties of customs intended for transfer from an importing to an exporting aircraft or ship shall be permitted to be entered for use as stores, or for exportation or for transfer as aforesaid, the exporter shall give security by bond, if the proper officer shall so require, to such amount as the proper officer may decide in the circumstances of each case, that such goods shall be duly put on board the aircraft or ship for which the same are entered and shall be used as stores (if so entered) or else exported to and discharged at the place for which they are entered within such time as the proper officer may deem reasonable, or be otherwise accounted for.

142. The master of an exporting aircraft or ship shall, if required by the proper officer, give on the relative shipping bill or other appropriate document an acknowledgement of the receipt on board of the goods referred to therein.

143. If any goods for which bond is required under section 141, or any goods liable to export duties of customs be put on board any aircraft or ship or brought to any aerodrome, customs area, quay, wharf or other place to be put on board an aircraft or ship and are on examination by the proper officer found not to agree with the entered particulars thereof, or being goods on which drawback is being claimed or allowed are found to be goods not entitled to drawback, all such goods shall be forfeited; and the exporter of such goods shall in every such case incur a penalty of two hundred dollars, or treble the amount of the duty paid value of such goods, at the election of the Comptroller.

144. If any goods for which bond is required under section 141, after being entered and put on board an aircraft or ship are used otherwise than as stores (if so entered) or are not duly exported to and discharged at the declared destination (such goods not having been discharged in Solomon Islands with the permission of the proper officer as provided in section 138) or otherwise accounted for to the satisfaction of the Comptroller, the same shall be forfeited; and the master of the aircraft or ship in which such goods have been put, shall incur a penalty of two hundred dollars, or treble the duty paid value of such goods at the election of the Comptroller.
145. If any person who has entered any goods for which bond is required under section 141 fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same have been entered, to attend before the proper officer within twenty-four hours of the time of clearance of the aircraft or ship or such further period as the Comptroller may allow, and notify such officer of the short loading of such goods and re-warehouse or re-enter for exportation or use as stores in some other aircraft or ship within such period of twenty-four hours any such goods which shall have been removed from a warehouse for exportation or use as stores, any such goods entered as aforesaid shall be forfeited.

146. If any exporter who has entered any goods, not being goods for which bond is required, for exportation in any aircraft or ship fails, in case such goods or any of them are not duly put on board the aircraft or ship for which the same are entered, to attend the proper officer within twenty-four hours after the departure of such aircraft or ship, or such period as the Comptroller may allow, and notify such officer of the short loading of such goods, he shall incur a penalty of ten dollars.

147. Notwithstanding anything to the contrary contained in the customs laws, and subject to any rules made under this Act, the Comptroller may, upon due request being made, permit the master of any aircraft or ship departing from any port in Solomon Islands upon a flight or voyage to any place outside Solomon Islands to take on board stores (not being goods prohibited to be exported) for the use of such aircraft or ship, and of the master, crew and passengers, upon payment of any export duty leviable on the like kind of goods exported and upon such other terms and conditions as the Comptroller may direct, and in such quantities as the Comptroller in his discretion shall deem reasonable; and every such request shall be made on the prescribed form and contain the particulars required thereby or indicated therein, and shall be signed by the master or his agent; and no stores shall be put on board for the use of any aircraft or ship, nor shall any articles taken on board any aircraft or ship, be deemed to be stores, except such as shall be or have been put on board such aircraft or ship in accordance with the provisions hereof.

148. The provisions of the customs laws with reference to the exportation of warehoused goods, so far as they are applicable, shall be deemed to apply to and include goods liable to duties of...
or which bond goods or any of for which the proper officer of the aircraft may allow, and goods and stores in some four hours any a warehouse entered as aforesaid, not being in any aircraft not duly put in a warehouse, to be taken after the period as the short load-lowers.

contained in under this Act, the port in place outside goods proper ship, and of any export upon such direct, and in shall deem on the property or indi- a craft or ship, be been put on the provisions

customs transferred from an importing to an exporting aircraft or ship, and goods exported on drawback.

149. Notwithstanding anything to the contrary in the customs laws, and subject to any rules made under this Act, the proper officer may permit the loading of passengers' baggage, and also permit any person to take on board any aircraft or ship any goods for sale or delivery to the passengers, officers, or crew of such aircraft or ship, or for such other purposes as the proper officer shall allow, under such conditions as he may either generally or in any particular case direct; but if any goods, not being part of the cargo or authorised stores of any aircraft or ship, shall be taken on board any aircraft or ship, which is about to proceed to any place outside Solomon Islands, or which has any goods remaining on board thereof from a voyage from a place outside Solomon Islands, or if any attempt shall be made to put any such goods on board any such aircraft or ship without the permission of, or contrary to any conditions directed as aforesaid by, the proper officer, or otherwise contrary to the customs laws, the same shall be forfeited.

PART VI
DEPARTURE AND CLEARANCE OF AIRCRAFT AND SHIPS

150. No aircraft or ship shall depart from any port or place in Solomon Islands to any port or place outside Solomon Islands either direct or via another port or place in Solomon Islands, until the master or his agent has satisfied the proper officer that all the provisions of the customs laws have been fulfilled, whereupon unless he has decided to withhold clearance in accordance with any other provision of law, such officer shall deliver to the master or his agent a clearance in the prescribed form and such clearance shall be the authority for the departure of such aircraft or ship as aforesaid.

151.—(1) For the purpose of the detention thereof in pursuance of any power or duty conferred or imposed by or under any enactment, or for the purpose of securing compliance with any provision of this Act or of any other enactment or of any instrument made thereunder, being a provision relating to the importation or exportation of goods—

(a) the proper officer may at any time refuse the clearance of any ship or aircraft; and
(b) where clearance has been granted to a ship or aircraft, any officer may at any time whilst the ship is within the limits of any port or the aircraft is at any customs port demand that the clearance shall be returned to him.

(2) Any such demand may be made either orally or in writing on the master of the ship or commander of the aircraft, and if made in writing may be served—
   (a) by delivering it to him personally; or
   (b) by leaving it at his last known place of abode; or
   (c) by leaving it on board the ship or aircraft with the person appearing to be in charge or command thereof.

(3) Where a demand for the return of a clearance is made as aforesaid—
   (a) the clearance shall forthwith become void; and
   (b) if the demand is not complied with, the master of the ship or the commander of the aircraft shall be liable to a penalty of two hundred dollars.

152.---(1) Any officer, if it appears to him that an aircraft is intended or likely to depart for a destination outside Solomon Islands from any port or place in Solomon Islands before customs clearance is given therefrom, may give such instructions and take such steps by way of detention of the aircraft or otherwise as appear to him necessary in order to prevent the flight.

(2) Any person who contravenes any instructions given under the foregoing subsection shall be liable to a penalty of four hundred dollars or to imprisonment for three months or to both; and if an aircraft flies in contravention of any such instruction or notwithstanding any steps taken to prevent the flight, the owner and the commander thereof shall, without prejudice to the liability of any other person under this subsection, each be similarly liable unless he proves that the flight took place without his consent or connivance.

153. If any aircraft or ship departs from any port or place as aforesaid without authority having been granted as required by section 150 the master or his agent shall incur a penalty of two hundred dollars.

154. The master of every aircraft or ship, or his agent shall immediately before the departure of such aircraft or ship from any port or place in the limits of any port or the aircraft is at any customs port demand that the clearance shall be returned to him.

155. If a master or his agent fails to comply with any request made by notice or by the Comptroller requiring proof of any particular aircraft or any particulars concerning the same; or if such notice or request is not complied with contrary to the provisions of this Act, the master of the ship or the commander thereof shall be liable to a penalty of one thousand dollars.

156. Notwithstanding anything to the contrary in any other provision of the Customs and Excise Act, any ship, aircraft, or any other property on board except the prescribed forms, shall, when reported inwardly or outwardly, be liable to a penalty of two hundred dollars.

157. If any ship or aircraft departs from any port or place in the limits of any port or the aircraft is at any customs port without authority having been granted as required by section 150 the master or his agent shall incur a penalty of two hundred dollars.
ranted to a ship or aircraft, while the ship is within the customs area, or where the aircraft is within the customs area, it is at any customs area or at any place of abode; or

a clearance is made as required by section 154, or if any of the particulars contained in such content are false or if any of the required particulars are omitted from such content and such omission is not explained to the satisfaction of the Comptroller or if a master or agent otherwise fails to comply with any of the provisions of section 154, such master or agent shall incur a penalty of two hundred dollars.

156. Notwithstanding the provisions of sections 150 and 154, or any other provisions of the customs laws relating to the departure and clearance of aircraft and ships, the Minister may by notice or by writing under his hand addressed to the Comptroller require all aircraft and ships whatsoever, or any particular aircraft or ship to be cleared in any manner specified in such notice or writing; and if any aircraft or ship shall depart contrary to the provisions of any such notice or writing as aforesaid of which the master or agent shall have been informed by the Comptroller in writing, the master or agent shall incur a penalty of one thousand dollars.

157. If any ship is departing in ballast from Solomon Islands to any place outside Solomon Islands, not having any goods on board except stores duly shipped as such, nor any goods reported inwards for exportation in such ship, the proper officer shall, on the application of the master or his agent, clear such ship in ballast; and the master of such ship or his agent shall comply with the customs laws as if such ship had cargo on board, except that the words “in ballast” shall be written on the prescribed forms in the places which are provided for particulars of cargo.
158. For the purposes of section 157 ships having only passengers with their bona fide baggage on board in addition to stores as aforesaid, shall be deemed to be in ballast.

159. Any officer may go on board any aircraft or ship within Solomon Islands, and demand the clearance of such aircraft or ship, and if the master fails to produce the same, or if the master of any aircraft or ship whatsoever which may be boarded as aforesaid by any officer fails to answer or does not truly answer such questions concerning the aircraft or ship, the cargo, stores, baggage, officers, crew, passengers and intended flight or voyage, as may be demanded by him, he shall incur a penalty of two hundred dollars.

160. If there be any goods or stores on board any aircraft or ship which may have been boarded by an officer within Solomon Islands not contained in the account required to be signed as the clearance of such aircraft or ship (if any) such goods or stores shall be forfeited, and the master shall incur a penalty of two hundred dollars, or treble the duty paid value of such goods, at the election of the Comptroller.

161. If any officer having boarded any aircraft or ship within Solomon Islands after clearance discovers that any goods which were loaded in Solomon Islands on board thereof as stores or for exportation or which at the time of clearance remained on board, are no longer on board such aircraft or ship (unless the same shall have been discharged in Solomon Islands, with the permission of the proper officer, as provided in section 138 or being stores remaining on board from the inward voyage, are in the opinion of the proper officer less than should be on board after making due allowance for what might reasonably have been consumed, having regard to the period during which the aircraft or ship shall have been within Solomon Islands, the master shall incur a penalty of fifty dollars for every package or parcel of such goods not on board, or a penalty of treble the duty paid value of such goods, at the election of the Comptroller.

162. If any aircraft or ship, having departed from Solomon Islands on a flight or voyage to a place outside Solomon Islands and having returned within Solomon Islands, is boarded by an officer, and if such officer discovers any deficiency in the stores of such aircraft or ship which in his opinion are in excess of the quantity which might fairly have been consumed, having regard to the period within which the aircraft or ship aforesaid shall have been within Solomon Islands, he shall pay the duty on similar goods imported in the period of fifty dollars.

163. If any aircraft or ship does not bring to officers, or for an aforesaid, or departs on a flight, out the assent in any penalty of two hundred dollars, as explained to the:

164. Except an aircraft from one port to another, shall be deemed a passage or departure on a flight or voyage, and in what cases the

165.—(1) No laws to the contrary, Solomon Island having on board at more than point, may permit such a aircraft or ship loads cargo for a place outside Solomon Islands, completely separate, and in further satisfaction of the

(2) Any aircraft or ship, having returned within Solomon Islands.
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163. If any aircraft or ship departing from Solomon Islands
does not bring to at the proper boarding station for setting down
officers, or for any other purposes required by the customs laws,
departs on a flight or voyage with any officer on board with-
out the assent in writing of such officer, the master shall incur a
penalty of two hundred dollars unless the same shall be
explained to the satisfaction of the Comptroller.

PART VII
COASTING TRADE

164. Except as provided in section 165 all trade by sea or by
air from one part of Solomon Islands to any other part thereof
shall be deemed to be coasting trade, and all aircraft or ships
while employed therein shall be deemed to be coasting aircraft
and coasting ships, and if any doubt shall at any time arise as to
what, or to or from what parts of Solomon Islands shall be
deemed a passage by sea the Minister may determine and direct
in what cases the trade by water from one port or place in
Solomon Islands to another of the same shall or shall not be
deemed a trade by sea within the meaning of the customs laws.

165.—(1) Notwithstanding any provisions in the customs
laws to the contrary, where any aircraft or ship arrives in
Solomon Islands from any place outside Solomon Islands,
having on board cargo intended to be delivered at more than one
port in Solomon Islands, or intending to load cargo for a foreign
port at more than one port in Solomon Islands, the proper officer
may permit such aircraft or ship to convey goods from any port
at which such aircraft or ship partially discharges her cargo or
loads cargo for a foreign port, to her port or ports of destination
within Solomon Islands for delivery there. Such goods shall be
completely separated from the inward cargo still on board, to the
satisfaction of the proper officer.

(2) Any aircraft or ship referred to in subsection (1) convey-
ing goods from one port within Solomon Islands to another port
within Solomon Islands shall not, by reason thereof, be deemed
a coasting aircraft or coasting ship within the meaning of the customs laws.

(3) If any goods are unloaded or conveyed in contravention of any rules made under this Act or of such conditions as the Comptroller may impose, the master of the aircraft or ship shall incur a penalty of fifty dollars, and the goods shall be forfeited.

166. Goods imported at a port in Solomon Islands but consigned to and intended for delivery at another port in Solomon Islands, may, subject to such conditions as the Comptroller may impose, be transhipped at the port of first importation and carried by another aircraft or ship in either the foreign or coasting trade to the port of destination prior to entry and without being examined, provided that at the latter port the goods shall be dealt with as goods imported direct from a place outside Solomon Islands and that if goods are so carried in an aircraft or ship in the foreign trade such conveyance of goods shall not constitute the aircraft or ship a coasting aircraft or coasting ship within the meaning of the customs laws.

167. The Minister may make rules for the licensing of coasting aircraft or ships to carry uncustomed goods coastwise.

168. The Minister may make rules requiring every ship licensed under section 167 to paint or otherwise display her name and the number of her licence in such manner as he shall prescribe, and the master of every ship in respect of which any provision of such rules is contravened shall incur a penalty of fifty dollars and the ship may be seized by any officer and detained until such penalty is paid.

169. No uncustomed goods shall be carried in any coasting aircraft or ship except such as shall be loaded to be carried coastwise at some port or approved place of loading in Solomon Islands.

170. If any aircraft or ship licensed under the provisions of section 167 deviates from its flight or voyage, unless forced by unavoidable circumstances, whereof the proof shall lie on the master of such aircraft or ship, or if the master of any coasting aircraft or ship has taken on board any wrecked or other goods or discharged any uncustomed goods in the course of a flight or voyage from one part of Solomon Islands to another fails to render an account of the circumstances and of any goods so taken on board or carried in the same to the satisfaction of the Comptroller, the same goods so taken on board or carried in the same shall be subject to a penalty of two hundred dollars, and the goods shall be detached by any officer of the customs service in the nearest port in which the aircraft or ship arrives.
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the Comptroller otherwise directs, shall at every port or place of loading enter in such book the name of such port or place, an account of all goods there taken on board such aircraft or ship, stating the descriptions of the packages, and the quantities and descriptions of any goods stowed loose and the names of the respective consignors and consignees, and shall at every port or place of discharge of such goods note the respective days on which the same, or any of them are delivered out of such aircraft or ship, and the respective times of departure from every port or place of loading and of arrival at every port or place of discharge.

175. The master of any coasting aircraft or ship who under the provisions of section 174 is required to keep a cargo book shall, on demand, produce such cargo book for the inspection of any officer, who shall be at liberty to make any note or remark therein; and if upon examination any package entered in the cargo book as containing imported goods shall be found not to contain such goods, such package with its contents shall be forfeited; or if any package shall be found to contain imported goods not entered in such book such goods shall be forfeited.

176. If any master who under the provisions of section 174 is required to keep a cargo book fails correctly to keep or cause correctly to be kept such cargo book or to produce the same, or if at any time there is found on board such aircraft or ship any goods not entered in such book as loaded, or any goods noted as delivered, or if any goods entered as loaded and not noted as delivered, or if any goods entered as loaded and not noted as delivered, or if any goods entered as loaded and not noted as delivered, the master of such aircraft or ship shall incur a penalty of fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

177. Notwithstanding any other provisions contained in this Act, the Minister may by notice require the owners of goods which they intend to ship coastwise to furnish to the Comptroller prior to shipment an account of such goods in such manner as may be specified in the said notice and to require the masters or agents of all or any coasting aircraft or ships to deliver to the Comptroller, prior to the departure from any port or place of such aircraft or ships, an account of all cargo and stores taken on board in such manner as may be specified in the said notice; and if any owner as aforesaid fails to furnish such information he shall incur a penalty of treble the duty paid value of the goods or two hundred dollars at the election of the Comptroller and if any coasting aircraft or ship departs contrary to the provisions of any such notice as a penalty of one hundred dollars.

178. A cargo book required by section 174 shall contain such particulars as the Minister may require by notice and shall be described as aforesaid and be subject to a penalty of two hundred dollars if not produced or delivered to any officer.

179. The master of any aircraft or ship plying in coastwise trade shall keep a cargo book, whether in a coastwise or foreign trade, and on such book the duties shall be paid as provided by any rules made under this Act.

180. Before a vessel complying with the requirements of section 167 takes anything on board for discharge, the master of the vessel, or the master or owner of any coasting aircraft or ship, or the master or owner of any other vessel, shall, or shall cause the master of such aircraft or ship to, give thirty days' notice to the customs officers stationed at the port or place of discharge and thereupon sign or cause to be signed to the said notice a certificate or receipt, stating the name of the consignor and consignee, the cargo or stores loaded, and the amount thereof, and the name of the consignee, if any, and shall deliver the same to the officer at the port or place of discharge who shall thereupon sign thereunto and deliver the said notice to the said officer.

181. Any aircraft or ship which, not having complied with the requirements of section 167 takes anything on board for discharge and without delivering the same and the accounts thereon to the customs officer at the port or place of discharge, departs contrary to the said requirements shall be detained by the customs officer at the port or place of discharge, and thereupon sign thereunto and deliver the said notice to the said officer.

182.—(1) In every case where any aircraft or ship is licensed under this Act to carry goods and before any goods are charged or noted as delivered by the customs officer at the port or place of discharge, any owner, master, or agent, shall be punishable with a fine not exceeding one hundred dollars for every ship for each voyage; and if any such ship, aircraft, or vessel departs contrary to the provisions of any such notice as a penalty of one hundred dollars.

Provided that where no officer
such notice as aforesaid the master and owner shall each incur a penalty of one hundred dollars.

178. A cargo book required to be kept under the provisions of section 174 shall be in the prescribed form, and shall contain such particulars in addition to, or in lieu of the particulars required by section 174 as the form prescribed as aforesaid shall indicate or require; and if such cargo book is not in the form prescribed as aforesaid the master of the aircraft or ship shall incur a penalty of twenty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

179. The carriage of passengers, officers, and crew coastwise, whether in a coasting aircraft or ship or not, shall be subject to any rules made under this Act.

180. Before any aircraft or ship licensed under the provisions of section 167 departs from any port or place of loading, her cargo book, containing the several particulars required by this Act, and signed by the master, shall be delivered to the proper officer, who shall return it dated and signed by him, and such cargo book shall be the clearance of the aircraft or ship for the voyage; and if the master fails to deliver such cargo book he shall incur a penalty of fifty dollars, and the aircraft or ship may be detained by any officer until such penalty is paid.

181. Any aircraft or ship licensed under the provisions of section 167 taking cargo on board at a place where no officer is stationed, to be carried coastwise, may depart from such place or port or place of discharge and before any goods be unloaded, the cargo book with the name of the place or wharf where the cargo is to be discharged noted thereon shall be delivered to the proper officer, who shall note thereon the date of delivery:

Provided that such a coasting aircraft or ship having cargo duly loaded to be carried coastwise may discharge at a place where no officer is stationed without delivering the cargo book.
as herein required, on condition that the cargo book containing an account of the cargo so discharged, is produced to the proper officer at the first place where an officer is stationed at which the aircraft or ship arrives after discharging.

(2) If any goods are unloaded or if any goods are loaded on board any aircraft or ship and carried coastwise, or are brought to any port or place in Solomon Islands for that purpose, contrary to the customs laws, such goods shall be forfeited.

183. Notwithstanding anything hereinbefore contained, the Comptroller may permit the loading and clearance and the entry and unloading of any coasting aircraft or ship licensed under the provisions of section 167 and any uncustomed goods under such conditions as he may, in any particular case, impose.

184. Any officer may go on board any coasting aircraft or ship in any port or place in Solomon Islands or on any coasting ship at any period of her voyage and search such aircraft or ship and examine all goods on board, and all goods then being loaded or unloaded, and demand all books or documents which ought to be on board such aircraft or ship, and may require all or any such books or documents to be brought to him for inspection, and the master shall answer all such questions concerning the aircraft or ship and its cargo, officers, crew, passengers and the flight or voyage as may be put to him by such officer; and if the master refuses to produce such books or documents on demand, or to bring the same to such officer when required, he shall incur a penalty of fifty dollars; and the aircraft or ship may be detained by any officer until such penalty is paid.

185. The Comptroller, subject to such conditions as he may require to be observed, may permit the master of any aircraft or ship bringing any goods coastwise to an approved port to enter such aircraft or ship and goods or any of them outwards for exportation without first discharging the same.

PART VIII
IMPORTATION AND EXPORTATION BY POST

186. Subject to the provisions of any rules made under section 187, the provisions of the customs laws shall apply to postal packets in like manner, so far as is consistent with the tenor thereof, as they apply to any other goods; and persons may be punished for offences against the customs laws, and goods may be examined, sequestrating and seizing thereto in relation to the matters prescribed by the customs laws.

187.—(1) The modulating or exce rules to postal packets of such packets that are enabling the officer of the customs law importer and export- ment with the govern- country with refer- rules made under the rules contained in rules made under the descriptions of po other articles of an under which they have the same rig the customs laws any postal packet of postage.

(4) A contravention of this section shall be deemed to involve according thereto and the like...

188. Any official postal packet containing any letter whatsoever, the c of which is prol packet to the pr packet in the pr address or of h such person, if, a the attendance of address on the p
may be examined, seized and forfeited, and the officers examining and seizing them shall be protected and legal proceedings, in relation to the matters aforesaid may be taken accordingly under the customs laws.

187.—(1) The Minister may make rules for the purpose of modifying or excepting the application of any of the customs laws to postal packets, and for the purpose of securing in the case of such packets the observance of the customs laws, and for enabling the officers of the post office to perform for the purpose of the customs laws and otherwise all or any of the duties of the importer and exporter, and for carrying into effect any arrangement with the government or postal administration of any other country with reference to such packets, and for prescribing penalties for any contravention of the customs laws or of the rules made under this section.

(2) Without prejudice to the generality of the power to make rules contained in the preceding subsection, the Minister may, by rules made under the preceding subsection, prescribe what descriptions of postal packets may or may not contain goods or other articles of any description whatsoever, and the conditions under which they may contain such goods or articles.

(3) The Comptroller of Posts and Telecommunications shall have the same right of recovering any sum paid in pursuance of the customs laws or otherwise under the said rules in respect of any postal packet as he would have if the sum so paid were a rate of postage.

(4) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws, and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

188. Any officer of the post office may detain any incoming postal packet which he has reasonable cause to suspect of containing any letter, printed matter, document or any other thing whatsoever, the conveyance of which by post or the importation of which is prohibited or restricted by law, and deliver such packet to the proper officer, who may open and examine the packet in the presence of the person to whom the packet is addressed or of his accredited representative, or in the absence of such person, if, after notice in writing from the officer, requiring the attendance of such person, left at or forwarded by post to the address on the packet, if any, he or his accredited representative,
fails to attend; and if the proper officer finds any goods therein, or any letter, printed matter, document or any other thing whatsoever being conveyed by post, or imported contrary to any lawful prohibition or restriction, he may detain the packet, and deal with it and its contents as goods imported contrary to the customs laws; but if he finds no such goods, letter, printed matter, document or other thing, he shall deliver the packet either to the person to whom it is addressed, or to his accredited representative, upon his paying the postage, or other sum, if any, chargeable thereon, or, if he is absent, forward the packet by post to the person to whom it is to be delivered.

189. Sections 186 and 188 shall be in addition to and shall not derogate from the provisions of the Post Office Act.

PART IX

BONDS AND OTHER SECURITIES

190.—(1) The Comptroller may, if he sees fit, require any person to give security by bond or otherwise for the observance of any condition in connection with customs or excise.

(2) All bonds and other securities relating to customs or excise or for the performance of any conditions or matter incidental thereto shall be taken to or for the use of Her Majesty.

(3) All such bonds and other securities as aforesaid may, after the expiration of three years from the date thereof, or from the time, if any, limited therein for the performance of the condition thereof, be cancelled by, or by the order of the Comptroller.

(4) All bonds and other securities given under the provisions of the customs laws by persons under twenty-one years of age shall be valid.

(5) No bond given under or in pursuance of the customs laws shall be invalid by reason only of a formal defect in the execution thereof or by reason of the lack of a witness to such execution.

191.—(1) Without prejudice to any rights of a surety under any bond or other security required by the customs laws against the person for whom he is surety, a surety shall, under the bond or other security executed by him, be deemed a principal debtor and not merely a surety, and accordingly, shall not be discharged nor shall his liability be affected by any giving of time for payment, or by any other action by any other person in the surety's behalf.

(2) Whenever security required under any of the customs laws is required of the sum for which

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192. All bonds and other securities required by the customs laws or in pursuance of the customs laws or ship

193. If any letter, printed matter, or any other thing concealed or

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ment, or by any omission to enforce the bond or other security or
by any other act or omission or means whereby the liability of
the surety would not have been discharged if he had been a
principal debtor.

(2) Whenever any person bound under a bond or other security required by the customs laws pays the whole or any part of the sum for which he is bound or, being a surety—
(a) dies; or
(b) becomes a bankrupt or enters into any arrangement or composition with or for the benefit of his creditors; or
(c) departs from Solomon Islands without leaving sufficient property therein to satisfy the whole amount for which he is bound; or
(d) for any other reason is, in the opinion of the Comptroller, unable to or likely to be unable to satisfy the bond or other security if called upon,
the Comptroller may, if he thinks fit, require a new bond or other security to be executed.

192. All bonds and other securities executed under the authority or in pursuance of any provision of the customs laws before the commencement of this Act shall be valid and effectual according to the tenor thereof, notwithstanding anything contained in this Act.

PART X
PREVENTION OF SMUGGLING

193. If any aircraft or ship is found or discovered to have been within or over Solomon Islands—
(a) which has any secret or disguised place adapted for concealing goods or any device adapted for running goods; or
(b) which has on board or in any manner attached thereto, or which has had on board or in any manner attached thereto, or which is conveying or has conveyed in any manner any goods imported contrary to the customs laws or goods intended for exportation contrary to the customs laws; or
(c) from which any part of the contents of such aircraft or ship has been thrown overboard to prevent seizure; or

Continuing validity of existing bonds and other securities

Penalty on persons found on board smuggling aircraft or ship
LN 46A of 1978
(d) on board which any goods have been staved or destroyed to prevent seizure,
then in every such case every person who is found or discovered to have been on board any such aircraft or ship shall incur a penalty of two hundred dollars, and all such goods shall be forfeited:

Provided that no person shall be liable under this section unless there shall be reasonable cause to believe that such person was concerned in or privy to the illegal act or thing proved to have been committed.

194. Every ship of less than two hundred and fifty tons burden on board which, or in respect of which any offence against section 193 has been committed shall be forfeited.

195.—(1) With regard to aircraft or any ship of not less than two hundred and fifty tons burden, on board or in respect of which any offence against section 193 has been committed, such aircraft or ship shall not be forfeited for such offence, but the following provisions shall apply—

(a) the Comptroller shall have power, subject to appeal to the Minister, to fine any such aircraft or ship in any sum, not exceeding one hundred dollars, in any case where in his opinion a responsible officer (as hereinafter defined) of such aircraft or ship is implicated either actually or by neglect;

(b) for the purpose of enforcing such fine, the Comptroller shall have power to require the deposit in his hands, at the port or place where such aircraft or ship shall be, of such sum, not exceeding one hundred dollars, as he may think right, pending the ultimate decision, and in default of payment of such deposit the Comptroller shall have power to withhold clearance and to detain the said aircraft or ship.

(c) if in any case the Comptroller considers that the fine of one hundred dollars aforesaid will not be an adequate penalty against any such aircraft or ship for the offence committed thereon, it shall be lawful for him to take proceedings for condemnation of the said aircraft or ship in a penalty not exceeding one thousand dollars, at the discretion of the court. And for this purpose the Comptroller may, as to any aircraft or ship referred to in this section, require the deposit in his hands as aforesaid of a sum not exceed-
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ing one thousand dollars, to abide the decision of the court,
and in default of payment of such deposit the Comptroller
may withhold clearance and detain such aircraft or ship;

(d) no claim shall be made against the Comptroller for
damages in respect of the payment of any deposit, or the
detention of any aircraft or ship under this section.

(2) The expression “responsible officer” in this section
includes the master, mates and engineers of any ship, and in the
case of a ship carrying a passenger certificate, the purser or chief
steward, and where the ship is manned by Asiatic seamen, the
serang or other leading Asiatic officer, and, in the case of an air-
craft, the pilot, navigator, chief steward or chief engineer. The
expression “neglect” in this section includes circumstances in
which goods not owned by any of the crew are discovered in a
place in which such goods could not reasonably have been so put
or have remained if the responsible officer having supervision of
such place had exercised proper care at the time of loading of the
aircraft or ship or subsequently.

196.—(1) If any ship within Solomon Islands does not bring
to upon the proper signal made by any vessel or boat in Her
Majesty’s service or in use by or subject to the control of the
Comptroller for the purposes of enforcement of the customs laws
and flying the flag referred to in subsection (2) whereupon chase
is given, and any person on board such ship during chase or
before such ship brings to or upon bringing to throws overboard
any part of her contents, or staves or destroys any part thereof
to prevent seizure, such ship shall be forfeited.

(2) The display by any officer of the Customs flag on a boat,
such flag being a blue ensign with the words CUSTOMS in the
fly and being of not less dimensions than four feet by two feet,
shall be deemed sufficient proof of the authority of such officer,
and any person other than an officer displaying such a flag shall
incur a penalty of five hundred dollars.

197. If any aircraft or ship liable to seizure or examination
under the customs laws does not bring to when required so to do
and so remain for such period as the boarding officer shall
require, the master of such aircraft or ship shall incur a penalty
of two hundred dollars.

198.—(1) If any person maliciously shoots at aircraft or ships
in use by an officer for the enforcement of the customs laws, or
maliciously shoots at, maims, or wounds any officer in the
execution of his office or duty, or with violence commits any of the offences mentioned in subsection (4), every person so offending, and every person aiding, abetting or assisting therein shall be guilty of felony; and shall be liable on conviction thereof to imprisonment for fifteen years.

(2) If any person engaged, or who has been engaged, in the commission of any offence against the customs laws is armed with firearms or other offensive weapons, or whether so armed or not, is disguised in any way, or being so armed or disguised is found with any goods liable to forfeiture under the customs laws he shall be guilty of an offence, and on conviction thereof shall be liable to be imprisoned for three years.

(3) If any person by any means procures or hires or deputes or authorises any other person to procure or hire any person to assist in any evasion of the customs laws, he shall on conviction be liable to imprisonment for twelve months.

(4) If any person staves, breaks, or destroys any goods to prevent seizure thereof by an officer or other person authorised to seize the same, or rescues, or staves, breaks or destroys to prevent the securing thereof any goods seized by an officer or other person authorised to seize the same, or rescues any person apprehended for any offence under the customs laws, or prevents the apprehension of any such person or obstructs any officer going, remaining or returning from on board an aircraft or ship within Solomon Islands, or in searching an aircraft or ship, or in searching a person liable to be searched under the customs laws, or in seizing any goods liable to forfeiture, or otherwise acting in the execution of his duty, or attempts or endeavors to commit, or aids, abets or assists in the commission of any of the offences mentioned in this subsection, he shall for each such offence incur a penalty of two hundred dollars.

(5) If any person not being an officer, takes or assumes the name, designation, appearance or character of an officer for the purpose of thereby obtaining admission into any aircraft, ship, house or other place, or of doing or procuring to be done any act which he would not be entitled to do or procure to be done of his own authority, or for any other unlawful purpose, he shall, in addition to any other punishment to which he may be liable for the offence, be liable on conviction, to be imprisoned for three months.

(6) In this section “violence” means any criminal force or harm to any person, or any criminal mischief to any property, or
199. All persons to the number of three or more who shall assemble for the purpose of evading any of the provisions of the customs laws, or who having so assembled evade any such provisions, shall each be guilty of an offence, and shall each be liable on summary conviction to imprisonment for twelve months.

200. (1) Any person who by any means makes any signal or transmits any message from any part of Solomon Islands or from any ship or aircraft for the information of a person in any ship or aircraft, being a signal or message connected with the smuggling or intended smuggling of goods into or out of Solomon Islands, whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at the time in smuggling goods, shall be liable to a penalty of two hundred dollars, or to imprisonment for one year, or to both, and may be detained; and any equipment or apparatus used for sending the signal or message shall be liable to forfeiture.

(2) If, in any proceedings under the foregoing subsection, any question arises as to whether any signal or message was such a signal or message as aforesaid, the burden of proof shall lie upon the defendant or claimant.

(3) If any officer or any member of Her Majesty’s armed forces or coastguard, or the Solomon Islands Police Force has reasonable grounds for suspecting that any such signal or message as aforesaid is being or is about to be made or transmitted from any ship, aircraft, vehicle, house or place, he may board or enter that ship, aircraft, vehicle, house or place and take such steps as are reasonably necessary to stop or prevent the sending of the signal or message.

201. Every person who cuts away, cuts adrift, removes, or alters, defaces, sinks or destroys, or in any other way injures or conceals any aircraft, ship, buoy, anchor, chain, rope or mark in the charge of or used by any person for the prevention of smuggling, or in or for the use of the service of the customs shall incur a penalty of one hundred dollars.
202. If any person, not being an officer or otherwise authorised by law, intermeddles with or takes up any spirits or any goods prohibited to be imported or exported being in packages found floating upon or sunk into the sea, such spirits or goods prohibited to be imported or exported shall be forfeited and every such person shall incur a penalty of fifty dollars.

203. All writs of assistance from the Court (which is hereby authorised and required to grant such writs upon application by the Comptroller) shall continue in force during the reign for which they were granted and for six months afterwards; and any officer having such writ of assistance may, by day or night, enter into and search any house, shop, cellar, warehouse, room or other place, and in case of resistance break open doors, chests, trunks, and other packages, and seize and bring away any uncustomed or prohibited goods, or any books or documents relating thereto, and put and secure the same in a Queen’s warehouse:

Provided that entry may not be made at night except in the company of a police officer.

204. If any officer has reasonable cause to suspect that any uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, are harboured, kept or concealed in any house or other place in Solomon Islands, and it shall be made to appear by information on oath before any Magistrate in Solomon Islands, the Magistrate may by special warrant under his hand authorise such officer to enter and search such house or other place by day or by night, and to seize and carry away any such uncustomed or prohibited goods, or any books or documents relating to uncustomed or prohibited goods, as may be found therein; and such officer, in case of resistance, may break open any door, and force and remove any other impediment or obstruction to such entry or seizure as aforesaid.

205. Any officer may upon reasonable suspicion stop and examine any ship, aircraft, or carriage within Solomon Islands to ascertain whether any uncustomed or prohibited goods are contained therein; and, if none shall be found, the officer shall not on account of such stoppage and examination be liable to any prosecution or action at law; and the person in charge of any such ship or aircraft and any person driving or conducting such carriage refusing to stop or allow such examination when

required by such officer may be liable for a penalty of $50.

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required by any officer shall incur a penalty of two hundred dollars.

206. Any officer, when on duty, may patrol upon and pass freely either on foot or otherwise, along and over and enter any part of Solomon Islands other than a dwelling-house, and any such officer so proceeding shall not be liable to any criminal or civil proceedings for so doing.

207. Any officer after having declared his official capacity and having requested admission, may at any time, by night or by day, enter into and search any part of any factory and examine any machinery or thing therein, and gauge, measure and take an account of every still or other vessel or utensil of any kind and of any excisable goods or materials therefor in such premises or place and take such samples of such goods or materials as he shall require; and if any officer after having requested admittance into any factory shall not be immediately admitted, the manufacturer shall for every such default incur a penalty of four hundred dollars, and it shall be lawful for such officer or any person acting in his aid or assistance at all times, but during the hours of darkness only in the presence of a police officer, to break open by force any of the doors or windows or break through any of the walls or any part of such factory as shall in his opinion be necessary to enter therein.

208. Any officer, after having declared his official capacity and requested admission, may enter into any premises made use of by any person selling or offering for sale any excisable goods upon such premises, at any time such premises are open for business, and take account of any excisable goods in or upon such premises, paying for the same the usual price thereof, if demanded; and if any person selling or offering for sale any excisable goods on any premises shall not immediately admit such officer or shall not with a sufficient number of his servants aid and assist to the utmost of his power such officer in measuring and taking an account of all excisable goods in or upon such premises he shall for every such default incur a penalty of forty dollars.

209. The officer in charge of any aircraft, ship or carriage employed for the prevention of smuggling, may take such aircraft, ship or carriage, to such place as he shall deem most

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convenient for that purpose, and keep any such aircraft, ship or carriage at such place and for such time as he shall deem necessary and proper; and such officer shall not be liable to any criminal or civil proceedings for so doing.

PART XI
PELALITIES AND GENERAL PROVISIONS

General penalty

210. Save as otherwise provided in section 211 any person who is convicted of any offence against the customs laws for which no specific penalty is provided shall incur a penalty of one hundred dollars.

211. Where any aircraft, ship, carriage or goods become liable to forfeiture under the customs laws, any person who shall be knowingly concerned in the act or omission which renders the same liable to forfeiture shall be guilty of an offence, and shall incur the penalty provided by this Act in respect of such offence, or, where no such penalty is provided, shall incur a penalty of two hundred dollars, or treble the duty paid value of any goods seized, at the election of the Comptroller; and any such person may be arrested and detained by any officer, and taken before a Magistrate to be dealt with according to law:

Provided that no person shall be arrested whilst actually on board any aircraft or ship in the service of a foreign state or country.

212. Any person who, in any matter relating to the customs laws, or under the control or management of the Comptroller—

(a) makes and subscribes, or causes to be made and subscribed, any false declaration; or

(b) makes or causes to be made or signed, any declaration, certificate or other instrument required to be verified by signature only, the same being false in any particular; or

(c) makes or signs any declaration made for the consideration of any officer on any application presented to him, the same being untrue in any particular; or

(d) when required by the customs laws to answer questions put to him by any officer, refuses to answer such questions or answers any such questions untruthfully, shall incur a penalty of one thousand dollars.

213. Every person

(a) importing or exporting bringing into or S goods the imp that such prohibited goods shall not be liable to any penalties or restrictive measures.

(b) knowingly concerned in unloading or handling any goods within such restrictions.

(c) knowingly permitting harbourage, keeping or hiding of prohibited goods;

(d) knowingly concealing or attempting to defraud the authorities of the duty owed on such goods;

(e) is in any evasion or attempt to evade any prohibition, shall incur a penalty of one thousand dollars for each offence committed.

214. If any person imported or exported concealed in any vehicle containing goods not in a package and the goods are not contained in the goods contained in the vehicle, the vehicle shall be liable to a penalty of two hundred and all goods in relation to the delivery, removal or sale of such goods shall be liable to such penalty.

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213. Every person who—

(a) imports or brings or is concerned in importing or

bringing into Solomon Islands any prohibited goods, or any

goods the importation of which is restricted, contrary to

such prohibition or restriction, whether the same be

unloaded or not; or

(b) knowingly unloads or assists or is otherwise con-

cerned in unloading, any goods which are prohibited, or

any goods which are restricted and imported contrary to

such restriction; or

(c) knowingly harbours, keeps or conceals, or know-

ingly permits or suffers or causes or procures to be

harboured, kept or concealed, any prohibited, restricted or

uncustomed goods; or

(d) knowingly acquires possession of or is in any way

knowingly concerned in carrying, removing, depositing,

concealing, or in any manner dealing with any goods with

intent to defraud the revenue of any duties thereon, or to

evade any prohibition or restriction of or applicable to such

goods; or

(e) is in any way knowingly concerned in any fraudulent

evasion or attempt at evasion of any import or export duties

of customs, or of the laws and restrictions of the customs

relating to the importation, unloading, warehousing,

delivery, removal, loading and exportation of goods,

shall for each offence incur a penalty of treble the value of the

goods or two hundred dollars at the election of the Comptroller,

and all goods in respect of which any such offence shall be

committed shall be forfeited.

214. If any person imports or exports, or causes to be

imported or exported, or attempts to import or export any goods

concealed in any way, or packed in any package or parcel

(whether there be any other goods in such package or parcel or

not) in a manner calculated to deceive an officer, or any package

containing goods not corresponding with the entry thereof, such

package and the goods therein shall be forfeited, and such person

shall incur a penalty of two hundred dollars, or treble the value of

the goods contained in such package, at the election of the Comptroller.

215.—(1) If any manufacturer shall not produce to any officer

on his request any excisable goods manufactured by him and not
warehoused, delivered or used in accordance with the provisions of this Act, he shall immediately pay to the Comptroller the duties on such goods not so produced, save and except in respect of any deficiency thereof which is proved to be due to evaporation, accidental leakage or other unavoidable cause; and in addition to paying the duties on such goods not produced as aforesaid the manufacturer shall incur a penalty of treble the value of such goods or two hundred dollars, whichever shall be the greater.

(2) If at any time the quantity of excisable goods found in any factory or private warehouse shall be greater than the quantity which ought, according to the books of the manufacturer or warehouse keeper, to be therein, all such quantity in excess shall be forfeited and the manufacturer or warehouse keeper as the case may be, shall incur a penalty equal to the value of the goods found in excess, unless he shall explain the same to the satisfaction of the Comptroller.

216.—(1) Notwithstanding the provisions of section 214, if, upon the examination of any imported goods, which are chargeable with duty upon the value thereof, it appears to the Comptroller that the value of such goods as declared by the importer and according to which duty has been or is sought to be paid is not the true value thereof, it shall be lawful for the Comptroller to detain the same, in which case he shall give notice in writing to the importer of the detention of such goods, and of the value thereof as estimated by him, either be delivering such notice personally, or by transmitting the same by post to such importer addressed to him at his place of abode or business.

(2) The Comptroller shall, within fifteen days after the detention of such goods, determine either that the goods are or may be correctly entered according to the value declared by the importer and permit the same to be delivered, or to retain the same for the public use of Solomon Islands, in which latter case he shall cause the value at which the goods were declared by the importer, together with an addition of five per centum, and the duties already paid to be paid to the importer in full satisfaction for such goods; or he may permit such person, on his application for that purpose, to enter the goods according to such value and on such terms as he may direct.

(3) Such goods, if retained, shall be disposed of for the benefit of Solomon Islands, and if the proceeds arising therefrom, in
CUSTOMS AND EXCISE [CAP. 121

If any officer shall demand or accept any fee, perquisite or reward whether pecuniary or otherwise, directly or indirectly, from any person on account of anything done or to be done by him, or omitted to be done by him, in or in any way relating to his office or employment, except such as he shall be permitted to demand or receive with the approval of the Minister in his discretion, or the Comptroller, such officer so offending shall, on proof thereof to the satisfaction of the Minister, be dismissed from his office; and if any person shall give, offer or promise to give any such fee, perquisite or reward, such person shall for every offence incur a penalty of two hundred dollars.

If any officer makes any collusive seizure, or delivers up, or makes any agreement to deliver up or not to seize any aircraft, ship, carriage or goods liable to forfeiture, or demands or takes any bribe, gratuity, recompense or reward for the neglect or non-performance of his duty, or conspires or connives with any person to commit an offence against the customs laws for the purpose of seizing any aircraft, ship, carriage or goods, and obtaining any reward for such seizure or otherwise, every such officer shall commit an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years and shall be rendered incapable of holding any public office in Solomon Islands, and every person who gives or offers or gives or promises to give or procures to be given, any bribe, recompense or reward to, or shall make any collusive agreement with any such officer to induce him in any way to neglect his duty, or to do, conceal or connive at any act whereby any provisions of the customs laws may be evaded, shall commit an offence and shall be liable to a fine of one thousand dollars or to imprisonment for two years.

If any person offers for sale any goods under pretence that the same are prohibited, or have been unloaded and removed or delivered without payment of duties, all such goods (although not prohibited or liable to any duties) shall be forfeited.

Subject to the provisions of sections 194 and 195, all aircraft, ships and carriages, together with all animals and things made use of in the importation, attempted importation, landing, removal, conveyance, exportation or attempted exportation of
any uncustomed, prohibited or restricted goods, or any goods liable to forfeiture under the customs laws shall be forfeited; and all aircraft, ships, carriages and goods together with all animals and things liable to forfeiture, and all person liable to be detained for any offence under the customs laws, or under any law whereby officers are authorised to make seizures or detentions, shall or may be seized or detained in any place by any person duly employed for the prevention of smuggling, or by any person having authority from the Comptroller to seize or detain the same, and all aircraft, ships, carriages, and goods, together with all animals and things so seized, shall forthwith be delivered into the care of the Comptroller; and the forfeiture of any aircraft, ship, carriage, animal or thing shall be deemed to include the tackle, apparel and furniture thereof, and the forfeiture of any goods shall be deemed to include the package in which the same are found and all the contents thereof.

221.—(1) Where any seizure is made of any goods forfeited under the provisions of the customs laws or any law enabling officers to make seizures, and the goods seized are not in the possession of the offender, master or person in charge of the vessel, aircraft or vehicle, or owner of the goods, or the seizure has not been made in the presence of the offender, master or owner as aforesaid, the seizing officer shall give notice in writing to the master or owner as aforesaid, if known to him by delivering the notice to him personally, or by sending such notice by post to his usual place of abode, or his business premises, if known, or in the case of a body corporate, at their registered or principal office. When the address is unknown the notice of seizure is to be by public notice.

(2) All seizures lawfully made under the customs laws or any other law shall be deemed to be taken and condemned and may be sold or otherwise disposed of in such manner as the Comptroller may direct, unless the person from whom the seizure has been made, or the master or owner as aforesaid, or some person by them duly authorised, gives notice to the Comptroller within one calendar month from the date of the seizure that he claims the goods, whereupon proceedings shall be taken for the forfeiture and condemnation thereof:

Provided that animals or perishable goods may be sold forthwith by public auction and the proceeds of such sale retained to abide the results of any claim which may be lawfully made.

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(3) Where any proceedings are taken for forfeiture and condemnation, the court may, except in the case of goods subject to any prohibition or restriction, order delivery of the thing seized to the claimant on security being given for the payment to the Comptroller of the value thereof in case of condemnation.

222. All seizures whatsoever which have been made and condemned under the customs laws, or any other Act by which seizures are authorised to be made by officers, shall be disposed of in such manner as the Comptroller may direct.

223.—(1) When any seizure has been made, or any fine or penalty incurred or inflicted, or any persons committed to prison for any offence against the customs laws, the Minister in his discretion may direct restoration of such seizure whether condemnation has taken place or not, or waive or compound proceedings or mitigate or remit such fine or penalty, or release such person from confinement either before or after conviction on any terms and conditions, as he shall see fit.

(2) Subject to the approval of the Minister in his discretion (which approval may be signified by general directions to the Comptroller), the Comptroller may mitigate or remit any penalty or restore anything seized under the customs laws at any time prior to the commencement of proceedings in any court against any person for an offence against the customs laws or for the condemnation of any seizure.

224. Where by reason of the commission of an offence under this Act the payment of any customs or excise duty has or might have been evaded the penalty imposed by the court upon the conviction of any person for that offence, unless any other penalty is specifically provided, shall be not less than treble the amount of duty payable unless the court for special reasons thinks fit to order otherwise, and without prejudice to the power of the court to impose any greater penalty otherwise permitted to be imposed in respect of such offence.

225.—(1) A manufacturer, warehouse keeper and a holder of a licence under this Act or any rules made thereunder shall be responsible, as well as the actual offender, for any offence against this Act or any rules made thereunder, committed by any person in his employ or acting with his express or implied permission in his behalf, as if he himself had committed the same, unless he shall establish that all due and reasonable precautions
were exercised by him to prevent the commission of such offence:

Provided that no person other than the actual offender shall be punished with imprisonment except in default of payment of fine.

(2) The provisions of this section shall be in addition to, and not in derogation of, the provisions of this or any other Act or law.

226. The Comptroller may, with the approval of the Minister, reward any person who informs him of any offence against the customs laws or assists in the recovery of any fine or penalty:

Provided that such approval need not be obtained for a reward not exceeding twenty dollars.

227. Where under the customs laws any special procedure is prescribed in regard to steamships, and where the owner of any steamship is not resident in Solomon Islands, it shall be the duty of the master or owner of such steamship to appoint an agent in Solomon Islands for the purpose of performing any act which may under the customs laws be performed by the agent of the master or owner of a steamship; and if the master or owner of any steamship shall fail to appoint an agent as aforesaid, and until such agent be appointed or if such agent shall not give security when so required to the satisfaction of the Comptroller for the due observance of the customs laws, then such steamship shall be subject to the requirements of the customs laws applicable to ships other than steamships, and on failure or omission to perform any such requirements, the owner or master shall be liable in respect of such failure or omission to all penalties that might be imposed upon them or either of them under the customs laws if such ship were not a steamship.

228. Every document submitted to the Comptroller or his officers for the purposes of the customs laws shall be in such form as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

229.—(1) The importer, exporter, or any person concerned in the importation or exportation of any goods shall, on the request of any officer made at any time within three years of the date of importation or exportation, as the case may be, or of the date of delivery to the proper officer of an entry for such goods, if the same be forfeit or require such duties, shall be so required or may be evidence of the importation or exportation of such goods as may be prescribed, if any, and shall contain the particulars required by such form or indicated therein.

230. Where the Comptroller or his officers require the importer, exporter, or any person concerned in the importation or exportation of any goods to make returns in writing of the goods imported or exported, the returns shall be in such form and shall contain such particulars as the Comptroller may require, and shall be signed by the importer, exporter, or person concerned in such importation or exportation; and in default of such returns being made, such goods shall be deemed to be imported or exported as the case may be, without such returns.

231. A copy of every entry made by a person in respect of goods imported or exported shall be forwarded to the Comptroller as soon as practicable, and such person shall be liable on demand by the Comptroller to produce it as evidence of the entry; and if such copy be not produced as aforesaid, the Comptroller may in his discretion, after a reasonable time, make such entry on behalf of such person, as if such person had forwarded the copy of the entry to him as aforesaid.

232. A declaration of the particulars required by the Comptroller for the purpose of the customs laws shall be in such form and shall contain such particulars as the Comptroller may require, and shall be signed by the importer, exporter, or person concerned in such importation or exportation; and in default of such declaration being made, such goods shall be deemed to be imported or exported as the case may be, without such declaration.
same have been entered, produce for the inspection of such officer the invoices, books of account, and any other documents of whatever nature relating to such goods which the officer shall require and shall answer such questions and make and subscribe such declarations regarding the weight, measure, strength, value, cost, selling price, origin and destination of such goods, and the name of the place whence or where any imported goods were consigned or transferred from one aircraft or ship to another, as shall be put to him by the officer, and shall produce such evidence as the officer may consider necessary in support of any information so furnished; and if the importer or exporter or other person concerned as aforesaid shall without reasonable cause neglect or refuse to carry out any of the provisions of this section, he shall incur a penalty of two hundred dollars, and the Comptroller may, on such neglect or refusal, refuse entry or delivery or prevent shipment if the goods have not been entered or delivered or shipped or may allow entry, delivery or shipment upon such terms and conditions, including a deposit of such sum, pending the production of the proper documents and declarations, as he shall see fit to impose or require.

(2) Any deposit made in accordance with subsection (1) shall be forfeited unless within three months of the time of deposit, or such further period as the Comptroller may allow, the person making the deposit shall produce the required documents or declarations to the Comptroller.

230. Where any person is required to submit any report, entry, declaration, or other form for the purpose of the customs laws, the Comptroller may require such person to submit as many copies thereof as he may deem necessary; and where the Comptroller shall require invoices or certificates of origin, or both to be produced for any goods imported or exported, he may require such invoices or certificates of origin, or both, to be submitted in duplicate and may retain the duplicates, or, if such invoices or certificates of origin, or both, are not submitted in duplicate, he may retain the originals.

231. Where any document required for the purposes of the customs laws contains any words not in the English language, the person required to produce such document shall produce therewith a correct translation thereof in English.

232. Any officer may on the entry of any goods, or at any time afterwards, take samples of such goods for such purpose as the
Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

233. All goods subject to the customs laws shall be liable to such examination as the Comptroller may direct and the unloading, loading and removal of goods and bringing them to the proper place for examination and weighing, putting them into scales, opening, unpacking, repacking, bulking, sorting, lotting, marking and numbering, where such operations respectively are necessary or permitted, and removing to and placing them in the proper place of deposit until delivered or put on board an exporting aircraft or ship, shall be performed by or at the expense of the owner of such goods; and the owner shall unpack, sort, pile or otherwise prepare any goods either before or after entry thereof in such manner as the proper officer shall require to enable him to examine or take account of the same:

Provided that so far as may be reasonable and practicable the proper officer shall endeavour to conduct every examination of goods in the presence of the consignee or consignor, or failing that, in the presence of any other owner thereof.

234. The Comptroller may direct what goods may be skipped in a customs area or warehouse, or bulked, sorted, lotted, packed and repacked there, and the manner thereof, and direct in what manner and subject to what conditions the owner of any goods may take samples thereof:

Provided that no goods may in any such building or place be repacked into packages of a size in which the same are prohibited to be imported or exported, unless express provision therefor is made by law.

235. If any goods are lost or destroyed by unavoidable accident before the same have been delivered out of the care of any officer, either on board an aircraft or ship, or in removing, loading, unloading, or receiving into a customs area or warehouse or factory, or in the customs area or warehouse or factory, or in course of delivery therefrom, the Comptroller, upon proof that such goods have not been and will not be consumed in Solomon Islands, may remit or return the duties due or paid thereon, and any goods which may be abandoned by the owner thereof as not worth the duty while in the charge of any officer, may be destroyed or otherwise disposed of as the Comptroller shall direct at the cost and charges of such owner, and the Comptroller may deem necessary, and such samples shall be disposed of and accounted for in such manner as the Comptroller may direct.

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Comptroller may thereupon remit or return the duties due or paid thereon.

236. Where it is proved that any goods after being duly put on board an aircraft or ship for exportation or use as stores have, either before or after exportation, been destroyed by accident on board such aircraft or ship, any drawback or allowance payable on the goods shall be payable in the same manner as if the goods have been actually exported or used as stores.

237. Where it is proved that any goods after being duly put on board an aircraft or ship for exportation or use as stores have been materially damaged on board such aircraft or ship, any drawback or allowance payable in respect of the goods shall, if they are with the consent of the Comptroller discharged in Solomon Islands and abandoned to the Crown, be payable as if the goods had been actually exported or used as stores.

238. The Comptroller may modify the form of declaration required under section 39 in such manner as he may think necessary for adapting it to the provisions of sections 236 and 237.

239.—(1) Whenever any person makes application to any officer to transact any business on behalf of any other person, such officer may require the person so applying to produce a written authority from the person on whose behalf such application is made, and in default of the production of such authority may refuse to transact such business; and any document required by the customs laws to be signed by any particular person, if signed by any person authorised as aforesaid on behalf of the person required to sign the same, shall be deemed for all purposes to be signed by the person required to sign the same:

Provided that the Comptroller may in his discretion refuse to allow any such application as aforesaid.

(2) The Minister may make rules for the licensing of persons to transact business with the customs on behalf of others.

240. Where any document or declaration is required by the customs laws to be signed in the presence of the Comptroller, or any particular officer, if such document or declaration is signed in the presence of a witness whose signature is known to and who is approved by the Comptroller or the officer who receives the same, then in such case such document or declaration shall
be as valid as if it had been signed in the presence of the Comptroller or the officer in whose presence it is required to be signed.

241. Where under the customs laws the master or agent of any aircraft or ship is required to answer questions put to him by the Comptroller or any officer, and such aircraft or ship shall be within Solomon Islands and shall not have left her final position, anchorage or berth preparatory to leaving Solomon Islands it shall be lawful for the Comptroller or such officer to require the master to attend before him at the office of the Comptroller or such officer, and in such case the requirements of the customs laws shall not be deemed to have been fulfilled unless the master shall so attend when so required:

Provided that it shall be lawful for the master with the consent of the Comptroller or such officer, to depute a senior officer of such aircraft or ship to attend for the purpose of answering such questions, and in such case, any reply made to any questions aforesaid shall for the purposes of any proceedings brought under section 212 be deemed to have been made by the person required to answer such questions.

242.—(1) The provisions of this section shall have effect for the purposes of this Act and of any other enactment relating to customs.

(2) The time of importation of any goods shall be deemed to be—

(a) where the goods are brought by sea, the time when the ship carrying them comes within the limits of a port;

(b) where the goods are brought by air, the time when the aircraft carrying them lands in Solomon Islands or the time when the goods are unloaded in Solomon Islands, whichever is the earlier.

(3) The time of exportation of any goods from Solomon Islands shall be deemed to be, where the goods are exported by sea or air, the time when the goods are shipped for exportation:

Provided that in the case of goods of a class or description, with respect to the exportation of which any prohibition or restriction is for the time being in force under or by virtue of any enactment, which are exported by sea or by air, the time of exportation shall be deemed to be the time when the exporting

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ship or aircraft departs from the last port or customs airport at which it is cleared before departing for a destination outside Solomon Islands.

(4) A ship shall be deemed to have arrived at or departed from a port at the time when the ship comes within or, as the case may be, leaves the limits of that port.

243. All packages and coverings in which goods are imported or exported and which in the opinion of the Comptroller—

(a) are not the usual or proper packages or coverings for such goods; or

(b) are designed for separate use, other than as packages or coverings for the same or similar goods, subsequent to importation or exportation, as the case may be,

shall for all purposes of the customs laws be deemed to be separate articles except where the contrary is proved or in cases where a contrary provision shall be made.

244. In addition to any other power of arrest or detention conferred by the customs laws, any officer may arrest and detain any person whom he finds committing an offence, or is suspected on reasonable grounds of having committed an offence against the customs laws, and take him before a Magistrate to be dealt with according to law.

245. If any person liable to arrest under the customs laws escapes from any officer attempting to arrest him, or if any officer is for any reason whatever unable or fails to arrest any such person, such person may afterwards be arrested and detained by any officer at any place in Solomon Islands within seven years from the time such offence was committed, and dealt with as aforesaid, as if he had been arrested at the time of committing such offence.

246. The Licence Act shall not apply to sales under the customs laws when conducted by an officer, which officer is hereby authorised to conduct such sales.

247. When the duty on any goods sold at any customs sale shall be chargeable ad valorem, the value for duty of such goods shall be the price realised at the sale, or the value appraised by the proper officer whichever is the greater.
248. Any person requiring a receipt for duties payable under the customs laws or for any other moneys which are brought to account in accordance with the directions of the Comptroller on a bill of entry may have the same upon his furnishing the proper officer with an additional copy of the bill of entry; and such additional copy of the bill of entry, after having been compared with the original entry and signed by the proper officer, shall be delivered as a receipt to the person requiring it.

249. Without prejudice to any protection afforded to the Comptroller or any officer by any of the provisions of this or any other Act or law, no legal proceeding or claim shall lie against the Comptroller or any officer for any act done in good faith and without gross negligence in the exercise or performance of any power given or duty laid upon him by or under this Act.

250. Where, under the provisions of this Act, any matter or thing is required to be proved or accounted for, or reasonable cause is required to be shown, such matter or thing shall be proved or accounted for, and such reasonable cause shall be shown in such manner, and in particular there shall be completed such forms and furnished such certificates and other evidence, as may be prescribed, and subject to such provisions as may be prescribed, the laws and rules of evidence and procedure otherwise applicable shall apply.

PART XII
LEGAL PROCEEDINGS

251.—(1) If before the delivery of any imported goods from customs control, or any excisable goods for consumption or use in Solomon Islands, any dispute arises as to what duty (if any) is payable on such goods, the importer or manufacturer shall pay the amount demanded by the proper officer but may, within three months after the date of payment, apply to a Magistrate’s Court for a declaration as to the amount of duty (if any) properly payable on such goods. If upon such application or on appeal from any declaration made in pursuance thereof, it is determined that a lesser or no amount of duty was properly payable the amount overpaid shall be repaid by the Comptroller with such interest as the court may determine.

(2) Subject to the express provisions of the customs laws and of section 67 of the Criminal Procedure Code Act, the provision of any other Act to the contrary notwithstanding, any offence under the Court:

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payable under the customs laws shall be prosecuted before a Magistrate's Court:

Provided that any term of imprisonment or fine imposed by a Magistrate's Court for an offence under the customs laws shall not exceed one year or two hundred dollars respectively.

Provided further that on the application of the Comptroller an offence, the penalty for which under the customs laws exceeds imprisonment for a term of one year or a fine of two hundred dollars, shall, subject to the provisions of Part VII of the Criminal Procedure Code Act be prosecuted before the High Court.

(3) Subject to the express provisions of the customs laws, the provisions of any other Act to the contrary notwithstanding, any penalty, duty, rent, charge, fee, condemnation or forfeiture may be sued for, recovered or enforced, as the case may be, before a Magistrate's Court:

Provided that on the application of the Comptroller such proceedings shall be transferred for hearing before the High Court.

252. Proceedings under the customs laws may be commenced at any time within seven years after the date of the offence.

253. Where any court has imposed a penalty for an offence against the customs laws, and such penalty is not paid, the court may, notwithstanding anything contained in any other law, order the defendant who is convicted of such offence, in default of payment of the penalty adjudged to be paid, to be imprisoned for any term not exceeding six months, where the penalty does not exceed two hundred dollars, or twelve months where the penalty exceeds two hundred dollars.

254. Where a penalty of two hundred dollars or upwards has been incurred under the customs laws, and the defendant has previously been convicted for an offence against the customs laws, or has previously incurred a pecuniary penalty or forfeiture under the customs laws which has been enforced in any court, the court may, if it thinks fit, in lieu of ordering payment of a pecuniary penalty, order the defendant to be imprisoned for any period not exceeding one year.

255. The fact that any duties have been secured by bond or otherwise shall not be pleaded or made use of in answer to or in stay of any proceedings under the customs laws.
256. Every offence under the customs laws shall be deemed to have been committed and every cause of complaint to have arisen either in the place in which it actually was committed or arose, or in any place on land where the offender or person prosecuted may be or be brought.

257. Any officer may prosecute and conduct any information or other proceeding under the customs laws in respect of any offence or penalty.

258. In all proceedings under the customs laws the same rules as to costs shall be observed as in proceedings between private persons.

259.—(1) No claim or appearance shall be entered to any information or any other process or proceeding filed or exhibited or brought for the forfeiture of any animal, carriage, aircraft, ship or goods seized for any cause of forfeiture in any court unless such claim or appearance be made by or in the real name of the owner thereof, describing his place of residence and occupation; and if such claimant shall reside in Solomon Islands, oath shall be made by him before the court before which such information or other process or proceeding shall be exhibited or brought, that the said animal, carriage, aircraft, ship or goods were his property at the time of seizure; but if such person shall reside outside of Solomon Islands, then oath shall be made by the attorney by whom such claim or appearance shall be entered that he has full authority from such claimant to make or enter the same and that to the best of his knowledge and belief the same were at the time of seizure, the bona fide property of the claimant; and on failure of making such proof of ownership such animal, carriage, aircraft, ship or goods shall be condemned, as if no claim or appearance had been made; and if such animal, carriage, aircraft, ship or goods shall at the time of the seizure thereof be the bona fide property of any number of owners exceeding five it shall not be necessary for more than two of them to enter such claim or appearance on the part of themselves and their co-owners, or to make such oath as aforesaid; and if such animal, aircraft, ship or goods shall be at the time of seizure the property of a corporation, such claim and appearance may be entered and oath made by the secretary or director of such corporation.

(2) For the purpose of this section a corporation means a corporation registered in Solomon Islands under the provisions of the Con

260. In trial on account of seizure of anything seized for any cause of forfeiture, the record shall be kept by the court before which such information or other process or proceeding shall be exhibited or brought, and the person whose property or goods have been seized shall not be liable to the court or any officer thereof for any action to trial arising therefrom; and unti

261.1 The property or goods so seized and until the property or goods so seized and until...
260. In case any proceedings are commenced or brought to trial on account of the seizure of any animal, carriage, aircraft, ship or goods, or pursuant to any act done by any officer in the execution or intended execution of his duty under the customs laws, and such proceedings are dismissed, and it appears to the court before which the same shall have been tried that there was probable cause for such seizure or act the court shall certify on the record that there was such probable cause, and in such case the person who made such seizure or performed such act shall not be liable to any action, suit or prosecution on account of such seizure or act; and a copy of such certificate, verified by the signature of the officer of the court, shall at the request of the officer concerned be given to him, and the same shall for all purposes be sufficient evidence of such certificate; and in case any action, suit or prosecution shall be commenced and brought to trial against any person on account of any seizure or act as aforesaid (whether any information be brought to trial in respect of the same or not, or, having been brought to trial, the court shall not have certified that there was a probable cause for such seizure or act), wherein a verdict shall be given against the defendant, if the court shall be satisfied that there was probable cause for such seizure or act, then the plaintiff shall recover any things seized or the value thereof without costs of suit, but no conviction shall be recorded against the defendant.

PART XIII

PROOF IN PROCEEDINGS

261. In any prosecution under the customs laws, the proof that the proper duties have been paid in respect of any goods, or that the same have been lawfully imported, delivered or exported, or lawfully put into or out of any aircraft or ship, or lawfully transferred from one aircraft or ship to another aircraft or ship shall lie on the defendant.

262.-(1) All excisable goods manufactured in Solomon Islands shall be deemed to be goods manufactured for sale unless and until the contrary is proved.
263. The averment that the Comptroller has elected that any particular penalty should be sued for or recovered, or that any goods thrown overboard, staved, or destroyed were thrown overboard, staved or destroyed to prevent seizure, or that any person is an officer, or that any person was employed for the prevention of smuggling, or that the offence was committed or that any act was done within the limits of any port, or in the waters of Solomon Islands, or over Solomon Islands, or where the offence is committed in any port or place in Solomon Islands, the naming of such port or place in any information or proceedings, shall be deemed sufficient, unless the defendant in any such case shall prove the contrary.

264. If upon any trial a question shall arise whether any person is an officer, his own evidence thereof shall be deemed sufficient prima facie proof thereof, and every such officer shall be deemed a competent witness upon the trial of any suit or information on account of any seizure or penalty, notwithstanding such officer may be entitled to any reward upon the conviction of the party charged in such suit or information.

265. (1) In all cases where any penalty the amount of which is to be determined by the value of any goods is sued for under the customs laws, such value shall, as regards proceedings in any court, be estimated and taken according to the rate and price for which goods of the like kind but of the best quality upon which the duties of customs shall have been paid were sold at or about the time of the offence, or according to the rate and price for which the like kind of goods were sold in bond at or about the time of the offence with the duties due thereon added to such rate or price in bond.

(2) A certificate under the hand of the proper officer of the value of such goods shall be accepted by the court as prima facie evidence of the value thereof.

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268. (1) If penalty or forf, laws or incident direction issued the employm or instructions i sufficient evide ports to be sign have been offic proved.

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266. In case any book or document required by the customs laws be required to be used as evidence in any court as to the transactions to which it refers, copies thereof certified by an officer shall be admissible for that purpose without production of the original; and certificates and copies of official documents purporting to be certified under the hand and seal or stamp of office of any of the principal officers of Customs and Excise in the United Kingdom, or of any collector of revenue in any British possession, or of any British Consul or Vice-Consul in a foreign country shall be received as prima facie evidence.

267. In any prosecution or any proceedings for the recovery or enforcement of any penalty under the customs laws, where direct oral evidence of a fact would be admissible, any statement contained in any marking made, impressed or otherwise contained in or upon any goods or their wrappings or containers, shall be admissible as evidence of that fact.

268. (1) If upon the trial of any issue touching any seizure, penalty or forfeiture, or other proceedings under the customs laws or incident thereto, it may be necessary to give proof of any direction issued by the Minister, Comptroller or any person in the employment of the Government, the direction, or any letter or instructions referring thereto, shall be admitted and taken as sufficient evidence of such direction, if any such document purports to be signed by any such functionary, or shall appear to have been officially printed or issued, unless the contrary be proved.

(2) In any proceedings under the customs laws the production of a certificate purporting to be signed by a pharmacist shall be sufficient evidence of all matters therein stated unless the contrary be proved.

269. Condemnation by any court under the customs laws may be proved in any court, by the production of a certificate of such condemnation purporting to be signed by an officer of such court.
PART XIV

MISCELLANEOUS

270. The Comptroller may permit the entry, unloading, delivery, removal and loading of goods, and the report and clearance of aircraft and ships in such form and manner as he may direct to meet the exigencies of any case to which the customs laws may not be conveniently applicable.

271. Notwithstanding any other provisions of this Act the Comptroller may, in any case he deems proper and in substitution for any proceedings in a court, accept on behalf of the Crown a sum of money by way of compensation from any person reasonably suspected of a contravention of the Act or any rules made thereunder:

Provided that such compensation shall be accepted only where the person reasonably suspected of such contravention has expressed his willingness, in such form as may be directed by the Comptroller, that the contravention as aforesaid shall be so dealt with.

272. The captain or other officer having charge of any aircraft or ship having commission from Her Majesty or from any foreign state, having on board any goods laden at any port or place outside Solomon Islands shall, on arrival at any port or place in Solomon Islands, and before any part of such goods be taken out of such aircraft or ship, or when called upon so to do by any officer, deliver an account in writing under his hand to the best of his knowledge of the quality and quantity of every package or parcel of such goods, and of the marks and numbers thereon, and of the names of the respective consignors and consignees of the same, and shall make and subscribe a declaration at the foot of such account declaring to the truth thereof, and shall also truly answer to the Comptroller or other proper officer such questions concerning such goods as shall be required of him, and on failure thereof such captain or other officer shall incur a penalty of two hundred dollars; and all such aircraft and ships shall be liable to such searches as merchant aircraft and ships are liable to, and officers may freely enter and go on board all such aircraft and ships, and bring thence on shore into the Queen's warehouse any goods found on board any such aircraft or ship as aforesaid, subject nevertheless to such rules in respect to aircraft or ships of war belonging to Her Majesty as shall from time to time be made in that respect by the Minister.
273. Subject to the provisions of this Act and any rules made thereunder, the Comptroller may from time to time direct what forms are required to be used for the purposes of the customs laws and any such forms so prescribed shall be published by notice one month before such forms shall be required to be used.

274.—(1) The Minister may make rules for the purpose of modifying or excepting the application of any of the customs laws to air cargo.

(2) A contravention of the rules made under this section shall be deemed to be a contravention of the customs laws and shall involve accordingly the like punishment of persons guilty thereof and the like forfeiture of goods.

275.—(1) The Minister may make rules for the further, better or more convenient effectuation of any of the provisions or purposes of the customs laws, and without derogation from the generality of the foregoing power may, in such rules, subject to the provisions of this Act, provide for the following matters—

(a) the delegation of his powers and duties by the Comptroller;

(b) the powers and duties of officers;

(c) the import, export and transport of excisable goods;

(d) the wholesale and retail sale of excisable goods including in particular the licensing thereof;

(e) the regulation and control of the manufacture, supply and storage of excisable goods, including in particular—

(i) the licensing, regulation, inspection, supervision, management and control of any places or premises for the manufacture, supply or storage of such goods and the fittings, implements and apparatus to be maintained therein; and

(ii) the bottling of foreign liquor;

(f) the deposit, removal and storage of excisable goods in any warehouse, distillery, brewery, factory or other premises licensed under any rules made under this Act (hereinafter in this section referred to as “licensed premises”);

(g) the fees, rents and charges which shall be paid for anything done under this Act or any rules made thereunder or in respect of any matter therein referred to;
(h) the payment of fees and the time, place and manner
in which fees and duties shall be paid;

(i) the condition in which excisable goods shall be sold;

(j) the records to be maintained by and the obligations
and duties of manufacturers, warehouse keepers and other
occupiers of licensed premises;

(k) the seizure and destruction or other disposal of
excisable goods unfit for use and the disposal of con-
fiscated goods;

(l) the restriction by the Comptroller of the delivery for
consumption or sale of excisable goods;

(m) the stationing of officers at factories, warehouses
and other licensed premises;

(n) the facilities to be afforded to officers by manu-
facturers, warehouse keepers, and other occupiers of
licensed premises;

(o) the establishment and regulation of warehouses and
in particular the extent of Government’s liability in relation'
to warehouses it may operate;

(p) the furnishing of information by manufacturers and
the preservation of secrecy of information obtained under
or in pursuance of this Act;

(q) the audit of accounts maintained by manufacturers,
warehouse keepers and other occupiers of licensed
premises;

(r) the hours of attendance of officers;

(s) the form of licences, stamp labels, certificates,
notices, permits and other documents to be issued under
this Act or any rules made thereunder, and all registers,
stock books and other records to be kept and returns to be
rendered thereunder;

(t) the extent to which any of the foregoing matters may
be regulated, controlled and dealt with administratively by
or under the directions of the Comptroller;

(u) anything which under this Act may or is required to
be prescribed.

(2) There may be annexed to the breach of any rule made
under this section any penalty not exceeding one thousand
dollars or imprisonment for a term of six months or both.
276. All ports, warehouses, sufferance wharves and boarding stations, approved as such at the commencement of this Act shall continue to be ports, warehouses, sufferance wharves and boarding stations, and all duly appointed wharves shall be deemed to be approved places of loading and unloading until the appointment thereof is revoked or varied under this Act.

FIRST SCHEDULE

This Schedule has been replaced by a new Schedule, embodying the Harmonised System containing the classification of goods for import and goods for export, for both tariff and statistical purposes, by the Customs and Excise (Duties) (Amendment) (No. 8) Order 1990—Legal Notice No. 47 of 1990. The new Schedule, issued as a Supplement to the Legal Notice in the form of a separate booklet, is available at H.M. Customs.

As on 1st March 1996, several amendments have been made to the First Schedule as replaced by Legal Notice No. 47 of 1990. The amendments are as follows:

- LN 56/90
- LN 85/90
- LN 40/90
- LN 110/90
- LN 153/90
- LN 166/90
- LN 167/90
- LN 168/90
- LN 82/91
- LN 33/91
- LN 78/91
- LN 117/91
- LN 125/91
- LN 135/91
- LN 139/92
- LN 40/92
- LN 89/92
- LN 121/92
- LN 122/92

Existing ports, warehouses, etc., to continue
## SECOND SCHEDULE

### (Section 34)

#### PROHIBITED AND RESTRICTED IMPORTS

### List of Prohibited Imports

<table>
<thead>
<tr>
<th>Item</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Base or counterfeit coin, or imitation currency or bank notes of any country.</td>
<td></td>
</tr>
<tr>
<td>2. Articles of foods intended for human consumption declared by the competent sanitary authority to be unfit for such purpose.</td>
<td></td>
</tr>
<tr>
<td>3. Indecent or obscene prints, paintings, photographs, books, cards, lithographic or other engravings or any other indecent or obscene articles.</td>
<td></td>
</tr>
<tr>
<td>4. (1) Any indecent or obscene film, video tape, sound recording or any indecent or obscene article.</td>
<td></td>
</tr>
<tr>
<td>(2) In this paragraph “article” means any description of article containing or embodying matter to be heard, seen or transmitted over a rediffusion system or other machine or apparatus.</td>
<td></td>
</tr>
<tr>
<td>5. (a) Any living stage of all species of the honey bee, Apis or Mellifers, including its eggs, larve, pupae or semen.</td>
<td></td>
</tr>
<tr>
<td>(b) Any second-hand or used bee keeping equipment such as hive, bee comb, extractor or bee house or other equipment or apparatus that has been used in connection with bee keeping.</td>
<td></td>
</tr>
<tr>
<td>(c) Any natural products collected or derived from bees, such as honey dew, pollen, venom, propolis or royal jelly.</td>
<td></td>
</tr>
<tr>
<td>6. Matches containing white or yellow phosphorus.</td>
<td></td>
</tr>
<tr>
<td>7. All goods of foreign manufacture bearing any name or trade mark being or purporting to be the name or trade mark of any manufacturer, dealer or trader in Solomon Islands or the United Kingdom, unless such trade name or trade mark is accompanied by a definite indication of the country in which the goods were made or produced.</td>
<td></td>
</tr>
<tr>
<td>8. Prepared opium and pipes or other utensils for use in connection with the smoking of opium or the preparation of opium for smoking.</td>
<td></td>
</tr>
<tr>
<td>9. Goods bearing the Royal Arms of Great Britain or arms so closely resembling the same as to be calculated to deceive unless the manufacturer of such goods holds Her Majesty's authority to use them in connection with his trade, business, calling or profession.</td>
<td></td>
</tr>
<tr>
<td>10. Fictitious stamps and any die, plate, instrument or materials capable of making any such stamps.</td>
<td></td>
</tr>
</tbody>
</table>
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11. Goods the importation of which is prohibited by any other law in force in Solomon Islands.

12. (a) All knives having a blade which opens automatically by hand pressure applied to a button, spring or other device in or attached to the handle of the knife.

(b) All knives having a blade which is released from the handle or sheath thereof by the force of gravity or the application of centrifugal force and which when released is locked in place by means of a button, lever or other device.

(c) Solid contraptions designed or adapted to be gripped in the fist, or fitted to or over one or more fingers and equipped with any projection or flat striking surface peculiarly adapted for causing injury to the person:

Provided that this prohibition shall not apply to any ring which is a bona fide signet ring or to any ring the projection of which consists of a precious or semi-precious stone or stones or other purely ornamental object.

List of Restricted Imports

1. (a) Absolute alcohol other than such quantities of absolute alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister.

(b) Ethyl alcohol as defined in the British Pharmacopoeia other than such quantities of such ethyl alcohol as the Comptroller shall be satisfied are to be used for purposes approved by the Minister.

(c) Methylated spirits of any description whatsoever unless such spirits have first been—

(i) denatured by the addition thereto of 15.6 milligrams per litre (one-four-hundredth of an ounce per gallon) of benzyl diethyl (2:6 xylylcarbomyl methyl) ammonium benzoate; and

(ii) coloured by the addition thereto of methyl violet at the rate of 1.8 milligrams per litre (one-eighth of a grain per gallon) of methylated spirits.

2. Arms and ammunition except with the written permission of the proper authority.

3. (a) Brandy and whisky, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than three years.

(b) Rum, unless certified to the satisfaction of the Comptroller that it has been matured by storage in wood for not less than two years.

4. (a) Cannabinoids other than cannabinoids of a kind that can be obtained from a plant that is not a cannabis plant, but not including tetrahydrocannabinols.

(b) Cannabis plant of the genus Cannabis, whether living or dead, including in any distinct form, any flowering or fruiting tops, leaves, seeds, stalks or any other part of a cannabis plant or cannabis plants, but not including cannabinoids, cannabis resin, tetrahydrocannabinols, or cannabis fibre.
(c) Cannabis fibre that consists wholly or substantially of fibre obtained from a cannabis plant or cannabis plants but does not contain any other substance or thing obtained from a cannabis plant.

(d) Cannabis resin being the separated resin (whether crude, purified or in any other form) obtained from a cannabis plant or cannabis plants, but not including cannabinoids or tetrahydrocannabinols.

(e) Tetrahydrocannabinols being tetrahydrocannabinols of all kinds including alkyl homologues of such tetrahydrocannabinols:

Provided that this restriction shall not apply to any substance included in this paragraph the import of which has been licensed by the Permanent Secretary, Ministry of Health and Medical Services.

5. Part-worn or second-hand clothing, blankets, bedding and other fabrics for sale or distribution within Solomon Islands other than—

(i) part-worn or second-hand clothes and clothing material required by the importer for his own personal use or for that of his family;

(ii) second-hand linen to be used for bandages for medical or surgical purposes which the importer proves to the satisfaction of the Comptroller to have been efficiently sterilised before shipment;

(iii) used clothing which the importer proves to the satisfaction of the Comptroller to have been efficiently disinfested and disinfected;

(iv) used jute sacks which the importer proves to the satisfaction of the Comptroller to have been efficiently disinfested;

(v) rags for use for industrial purposes.

6. Spirits (not being liqueurs, cordials, perfumed spirits or medicinal spirits) and wine, unless specifically reported as such, and unless in aircraft, or in ships of thirty tons burden at least, and in casks and other vessels capable of containing liquids, each of such casks or other vessels being of the size or content of 40.95 litres at the least or unless in glass or stone bottles properly packed in cases, or in demijohns, each case or demijohn containing not less than 4.55 litres.

7. Stupefying or tear gas in any form whatsoever and all weapons, instruments or appliances for firing or using such gas, and gas containers or cartridges for such weapons or other instruments or appliances except with the licence of the Commissioner of Police.

8. Tobacco extracts, essences or other concentrations of tobacco, or any admixture thereof, tobacco stalks and tobacco stalk flour except under such conditions as the Comptroller, with the approval of the Minister, may either generally or in any particular case allow.

9. Goods the importation of which is regulated by any other law in force in Solomon Islands except in accordance with such law, and all other goods except with the leave and licence of the Minister.
10. Electrical machinery, apparatus and appliances, designed to be connected to any electricity supply system, except with the permission in writing of the Solomon Islands Electricity Authority and subject to such conditions as the Authority may stipulate in any particular case.

11. All cigarettes imported in quantities in excess of 200, unless there is printed upon each cigarette packet a health warning to the satisfaction of the Comptroller.

12. Fluorocetamide; flurocyanilide; monoclonacic acid; its salts; Sodium monoclonacate synonym: Sodium monoclonacic acid; commonly known as compound 1080; except with the written authority of and subject to conditions imposed by the Under Secretary, Minister of Health and Medical Services.

13. All fireworks other than distress, light or sound signals and rockets and other pyrotechnics forming part of the safety equipment or stores of a vessel or aircraft or designed and intended to be used as part of such equipment or stores, as the Comptroller may permit.

THIRD SCHEDULE

(Section 35)

PROHIBITED AND RESTRICTED EXPORTS

1. (a) All goods of whatsoever nature or kind which are by virtue of any law for the time being in force in Solomon Islands absolutely prohibited from being exported.

(b) Baits and baits.

2. (a) Any goods of whatsoever nature or kind the exportation of which is restricted under any other law for the time being in force in Solomon Islands except in accordance with such law.

(b) All goods of whatsoever nature or kind, including goods elsewhere referred to in this Schedule, except under the authority of a licence issued by the Comptroller.

(c) Notwithstanding the provisions of section 4(2) of the Petroleum Act, any oil, liquid or spirit derived wholly or in part from any petroleum, shale, coal, peat, bitumen or similar substance excluding oil ordinarily used for lubricating purposes or having a flash-point above two hundred degrees Fahrenheit, except with the leave and licence of the Comptroller.