Revised Regulations of Anguilla: C169-7

CUSTOMS ACT (R.S.A. c. C169)

WAREHOUSING REGULATIONS

Note: These Regulations are enabled under section 51 of the Customs Act, R.S.A. c. C169.

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Interpretation

1. In these Regulations—

"general warehouse" means a warehouse where no restriction is placed on the ownership of the goods that may be warehoused in that warehouse;

"private warehouse" means a warehouse where the goods that may be warehoused in that warehouse are restricted to those owned by the occupier of that warehouse.

Application

2. These Regulations shall apply to all warehouses and to all warehoused goods.

Registration number

3. (1) The registration number of a warehouse, as allocated by the Comptroller, shall be legibly displayed on the outside of that warehouse.

(2) Where the registration number of a warehouse is not displayed as required by this section, the occupier of the warehouse is liable to a fine of $500.

Locks

4. (1) The principal entrance to every warehouse shall be secured by two good locks, the keys to one of which, in the case of a licensed warehouse, shall be furnished and kept by the owner or occupier of the warehouse, and the other by the Comptroller.

(2) Every entrance to a warehouse, other than the principal entrance, shall be fastened from the inside.

(3) Where any entrance to a warehouse is not secured as required by this section, the occupier of that warehouse is liable to a fine of $500.

Alterations and additions

5. (1) The occupier of a warehouse shall maintain that warehouse in the same state in which it was approved under section 50 of the Act and save as the Comptroller may otherwise permit in writing or is required by these Regulations, shall not make or allow to be made any alteration or addition to it.

(2) Where a warehouse is not maintained, or is altered or added to, in contravention of this section, the occupier of that warehouse is liable to a fine of $500.

Time of warehousing

6. Goods brought to a warehouse shall become warehoused goods when they are placed in that warehouse for that purpose.

Licence fees

7. (1) Subject to subsection (3), no goods shall be warehoused at a warehouse in any calendar year unless there has been paid to the Comptroller the licence fee payable in respect of that warehouse for that year.

(2) The licence fee payable in respect of a warehouse shall be prescribed in Schedule 1, and the licence fee shall only permit goods to be warehoused during the calendar year to which it applies.

(3) Where a warehouse has been approved before the coming into operation of these Regulations, the licence fee prescribed for that warehouse may be paid at any time up to the expiration of 28 days from the coming into operation of these Regulations.

(4) Where goods are warehoused in any warehouse in contravention of this section, the occupier of that warehouse is liable to a fine of $5,000, and the goods in respect of which the offence was committed are liable to forfeiture.

Bonds and insurance

8. (1) No goods shall be warehoused at a warehouse until the occupier of that warehouse has—

(a) deposited with the comptroller a bond of sufficient surety to cover all the duty chargeable on those goods and all the other goods warehoused at that time in that warehouse; and

(b) insured against the loss or unlawful removal of those goods and all other goods warehoused at that time in that warehouse, such insurance to be for all duty-paid value of those goods.

(2) Where goods are warehoused in any warehouse in contravention of this section, the occupier of that warehouse is liable to a fine of $5,000, and the goods in respect of which the offence was committed are liable to forfeiture.

Receipt of goods into and out of warehouse

9. (1) Save as the Comptroller may otherwise permit, no goods shall be received at or removed from a warehouse except in the presence of the proper officer.

(2) Subject to section 10(2), the Comptroller upon a request for the attendance of an officer by the occupier of a warehouse or the proprietor of goods—

(a) where the request is for the attendance of an officer during the working hours prescribed by section 6 of the Act, shall provide for the attendance of an officer; and

(b) where the request is for the attendance of an officer outside the working hours prescribed by section 6 of the Act, may provide for the attendance of an officer.

(3) Where the Comptroller considers it necessary to do so, he may require that an officer be in full-time attendance at a warehouse.

(4) Where goods are received at or removed from a warehouse in contravention of this section by the occupier or his agent or by any person under his direction or with his knowledge or consent, the occupier of that warehouse and any such other person are liable to a fine of $5,000, and the goods in respect of which the offence was committed are liable to forfeiture.

Charges for attendance of officers.

10. (1) In respect of any requested attendance of an officer at a warehouse there shall be payable to the Comptroller by the person who made the request the amounts prescribed by Schedule 2.

(2) Any amount payable under this section shall be paid within 14 days of the date of the invoice requiring payment and, where the payment is not made within such time—

(a) where the attendance was requested by the occupier of a warehouse, the Comptroller may refuse to provide an officer to further attend that or any other warehouse occupied by that person; and

(b) where the attendance was requested by the proprietor of the goods, the comptroller may refuse to provide an officer to further attend upon any dealing with any other goods belonging to that proprietor at any warehouse.

Quantities of goods to be warehoused

11. (1) No goods listed in Schedule 3 shall be warehoused or removed from a warehouse in quantities less than those stated in that Schedule, except that where any balance of such remaining in a warehouse is less than that quantity, those goods may be removed from that warehouse.

(2) Where goods are warehoused in or removed from a warehouse in contravention of this section, the occupier of that warehouse is liable to a fine of $500.

Carriage of goods to and from warehouse

12. (1) Imported goods entered for warehousing shall, within two working days of the lodging of their entry with the proper officer, be removed by the person entering them and shall be conveyed under such conditions and supervision and in such vehicle or by such means only as shall be permitted by that officer.

(2) Any goods, other than goods entered for home use, shall, on their removal from a warehouse, be carried by the most direct route, or such other route as the proper officer may require, to the destination for which they are entered.

(3) No person shall carry any goods on a journey as referred to in this section unless he is insured for any loss or damage to those goods, such insurance to be for the duty paid value of the goods, and any person who so carries the goods whilst not so insured is liable to a fine of $1,000.

(4) Where goods carried on a journey referred to in this section, are carried on a route other than one required by this section, the person carrying them is liable to fine of $1,000.

(5) When any goods are not removed by the person entering them as required by this section, that person is liable to a fine of $500, together with a further fine of $10 for each day on which the failure continues, to a maximum of $1,000.

Condition of warehouse

13. (1) The occupier of a warehouse shall—

(a) keep that warehouse free from the accumulation of any dirt or rubbish;

(b) cause to be cleared or destroyed any goods deposited in that warehouse which have become dangerous or a source of contamination to other warehoused goods;

(c) prevent any naked light of any description being lit or taken into that warehouse; and

(d) prevent all smoking in that warehouse.

(2) Where the occupier of a warehouse fails to meet any requirement of this section, he is liable to a fine of $500.

Condition of warehoused goods

14. The proprietor of warehoused goods shall maintain in a proper state any container in which those goods are packed and any proprietor who fails to do so is liable to a fine of $500, and any goods in a container not so maintained are liable to forfeiture.

Weighing

15. (1) The occupier of a warehouse shall provide such weights, scales, measures and other facilities for the examination, securing and taking account of goods as the Comptroller may require.

(2) Any occupier of a warehouse who fails to provide anything required by this section is liable to a fine of $500.

Stowage

16. (1) Save as the Comptroller may otherwise permit—

(a) warehoused goods shall be stowed in the containers or lots in which they were first entered for warehousing; and

(b) every container or lot of warehoused goods shall be stowed so that safe and easy access may be had to each container or lot.

(2) The proper officer may require certain warehoused goods to be stowed in particular parts of a warehouse or in a particular manner.

(3) Where goods are not stowed as required by this section, the occupier of the warehouse is liable to a fine of $500.

Marking

17. The proprietor of warehoused goods shall mark and keep marked the containers or lots of warehoused goods in such manner as the proper officer may require, and where goods are not so marked the proprietor of them is liable to a fine of $500.

Examination of goods

18. Subject to the consent of the Comptroller and the occupier of the warehouse and the presence of the proper officer, the proprietor of any warehoused goods may—

(a) examine his goods and their packaging;

(b) take any steps necessary to prevent any loss of the goods; and

(c) display his goods for sale.

Samples

19. (1) The Comptroller may, subject to such conditions and restrictions as he may see fit to impose, permit samples of any warehoused goods to be removed from a warehouse without entry or payment of duty.

(2) Where a sample is removed under this section, and is not returned to the warehouse from which it was taken, duty shall be payable on that sample when any of the goods of which it was a sample are removed from the warehouse.

Operations on warehoused goods

20. (1) The Comptroller may permit, subject to such conditions and restrictions as he may see fit, impose the sorting, separation, packing and repacking of warehoused goods and the carrying out of any other operation on them as may be covered by the permission.

(2) Without prejudice to any condition or restriction imposed by the Comptroller under this section, any person carrying out an operation on warehoused goods as permitted by this section shall—

(a) save as the Comptroller may otherwise permit, obtain the attendance of an officer at the warehouse during the operations;

(b) carry out the operation in such part of the warehouse as the officer may require;

(c) keep at the warehouse or such other place as the officer may permit such accounts and records of the operation as the officer may require;

(d) furnish the officer with a receipt showing the quantity, class and description of goods resulting from the operation; and

(e) comply with any other requirement which the proper officer may make in particular circumstances.

(3) The Comptroller may at any time for reasonable cause revoke or vary the terms of any permission granted under this section.

(4) Where any operation carried out on warehoused goods is not permitted by this section, or any condition or restriction imposed on a permission is contravened or not complied with, any person carrying out that operation or contravening that condition or restriction is liable to a fine of $500, and the goods in respect of which the offence was committed are liable to forfeiture.

Entry of goods

21. (1) Save as the Comptroller may otherwise permit, where any goods entered for warehousing under section 24 of the Act are brought to a warehouse for warehousing, their proprietor shall, before those goods are warehoused, deliver to the proper officer an entry of those goods in such form and manner and containing such particulars as the Comptroller may direct.

(2) Where any goods are warehoused before an entry is delivered as required by this section, the proprietor of those goods is liable to a fine of $500 and the goods in respect of which the offence was committed are liable to forfeiture.

Receipt of goods

22. (1) Save as the Comptroller may otherwise permit, when goods are brought to a warehouse for warehousing, the occupier of that warehouse shall furnish the proper officer with a receipt showing—

(a) the date upon which the goods were put into the warehouse;

(b) the number or quantity received; and

(c) the quantity, class and description of goods received.

(2) Any occupier of a warehouse who fails to furnish a receipt as required by this section is liable to a fine of $500.

Stock Account

23. Save as the Comptroller may otherwise permit, the occupier of a warehouse shall keep at that warehouse stock account in such form and manner and containing such particulars of—

(a) goods warehoused or removed from that warehouse, including samples;

(b) operations carried out on goods under section 20; and

(c) goods abandoned or destroyed under section 29;

as the proper officer may require, and where any stock account is not kept as required by this section, the occupier of the warehouse is liable to a fine of $500.

Preservation of records

24. The occupier of a warehouse and the proprietor of warehoused goods shall preserve, for 2 years from the date that warehoused goods are removed from a warehouse, any record, stock account or other document in their possession relating to those goods and shall, upon being required to do so by the proper officer, produce to him such document and permit him to take copies of it and, where the document is a stock account, also to make notice in it; and where any requirement of this section is not complied with, the person failing to so comply is liable to a fine of $500.

Stocktaking

25. (1) The occupier of a warehouse shall take stock of the goods warehoused in his warehouse at intervals of not less than 12 months, or at such other time as the proper officer may for reasonable cause require.

(2) Where any stocktaking carried out by an occupier of a warehouse reveals any deficiency, surplus or other discrepancy from the stock account, that the occupier shall notify the proper officer of that deficiency, surplus or other discrepancy and shall, if so required by the proper officer, provide him with a copy of the stocktaking account.

(3) Any occupier of a warehouse who fails to take stock, notify an officer or provide him with a copy, as required by this section, is liable to a fine of $1,000.

Removal of goods

26. (1) Save as provided by section 19, before any goods are removed from a warehouse, their proprietor shall deliver to the proper officer an entry of those goods in such form and manner and containing such particulars as the Comptroller may direct.

(2) Save as provided for by the Act or these Regulations, no goods shall be removed from a warehouse until—

(a) the duty chargeable on them; and

(b) any amount payable by the proprietor of those under section 10;

has been either paid, secured or otherwise accounted for.

(3) Where any goods are removed from a warehouse in contravention of this section, their proprietor is liable, in addition to any duty payable, to a fine of $1,000 and the goods in respect of which the offence was committed are liable to forfeiture.

(4) Where goods have been entered under this section and all duties and other payable in respect of them have been paid, their proprietor shall remove them from the warehouse within 2 working days, or such longer time as the Comptroller may permit, and where goods are not removed within the time required by this section, their proprietor is liable to a fine of $10 for each day on which the failure continues.

Access

27. (1) The occupier of a warehouse shall grant to any officer acting in the execution of his duty access to the warehouse or to any part of it.

(2) Where access is not granted as required by this section, the officer may obtain access by whatever means he considers necessary, including force, and any expenses incurred in obtaining such access shall be

payable by the occupier to the Comptroller and neither the Comptroller nor the officer, nor any person acting with their authority, shall be responsible for any damage caused in the obtaining of such access.

Production

28. The occupier of the warehouse shall, upon being required to do so by the proper officer, produce for inspection any goods which have been warehoused and not lawfully removed.

Abandonment and destruction

29. No duty shall be payable on—

(a) any goods abandoned to the Comptroller; and

(b) any damaged goods which are destroyed under the supervision of the proper officer.

Citation

30. These Regulations may be cited as the Warehousing Regulations, Revised Regulations of Anguilla C169-7.

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SCHEDULE 1

LICENCE FEES

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Licence fee payable for a private warehouse (per calendar year)	750
Licence fee payable for a general warehouse (per calendar year)	1,000.

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SCHEDULE 2

CHARGES FOR ATTENDANCE OF OFFICERS

In respect of any requested attendance of an officer at a warehouse there shall be payable to the Comptroller by the person who made the request—

(a) a fee of $30 for every hour or part of an hour that the officer attends at the warehouse outside the hours of general attendance of officers; and

(b) where the warehouse is more than one mile from the office of the Comptroller, a fee of $1 for each mile or part of a mile travelled by the officer to and from the warehouse.

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SCHEDULE 3

MINIMUM QUANTITIES OF GOODS WHICH MAY BE ENTERED INTO OR REMOVED FROM A WAREHOUSE

Beef or pork in pickle	2 barrels
Bread and Biscuits	5 barrels or 20 boxes
Malt, Liquors, in wood	2 gallons
Malt, Liquors, in bottle	one package
Tobacco, leaf	50 lbs.
Tobacco, manufactured	50 lbs.
Whisky, gin, rum, still wines, in wood	one package
Whisky, gin, rum, still wines, in bottles	2 gallons
Goods subject to *ad valorem* duty	to the value of $100
Other goods entered for use of consumption in Anguilla	one or more entire package the duty on which amounts to not less than $20.
Goods for exportation or as ship's stores	one entire package.