
CUSTOMS REGULATIONS
ARRANGEMENT OF REGULATIONS

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 S.I. 46/2003
 S.I. 6/2004
 S.I. 35/2004
 S.I. 57/2009
 S.I. 84/2009

Citation.

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

Interpretation.

2. In these Regulations, unless the context otherwise requires —

- (a) “Act” means the Customs Management Act;
- (b) any reference to a section shall be construed as a reference to that section of the Act;
- (c) any reference to a regulation shall be construed as a reference to that regulation of these Regulations.

Penalty.

3. Any person who commits an offence against these Regulations for which no specific penalty is provided shall be liable on summary conviction therefor to a fine of two thousand dollars.

PART II ADMINISTRATION

S.I. 57/2009, r. 2. **4.** *Revoked with effect from 1st January 2010.*

S.I. 57/2009, r. 3. **5.** *Revoked with effect from 1st January 2010.*

S.I. 57/2009, r. 4. **6.** *Revoked with effect from 1st January 2010.*

PART III
ARRIVAL AND REPORT OF
AIRCRAFT AND VESSELS

- 7.** (1) The inward report by the master of a vessel arriving from foreign ports shall be in Form No. C2, except that the proper officer may permit the master of a pleasure vessel not carrying cargo to make report in Form No. C2A. Report of vessels.
Form C2.
Form C2A.
- (2) All packages for which no bill of lading has been issued shall be declared on a Parcels List in Form No. C3. Form C3.
- (3) The proper officer may require the master of a vessel arriving from foreign ports to deliver to him immediately on demand —
- (a) a list of passengers disembarking and remaining on board in Form No. C4; Form C4.
- (b) a list of the stores on board the vessel in Form No. C5; and Form C5.
- (c) a declaration by each member of the crew of all dutiable goods in his possession in Form No. C6.
- 8.** (1) The inward report by the master of an aircraft arriving from foreign ports shall be in Form No. C7, except that the proper officer may permit the master of a private aircraft not carrying cargo and operated for pleasure and recreation only by a pilot who is not flying for reward or remuneration or for business purposes, to make report in Form No. C7A. Report of aircraft.
Form C7.

Form C7A.
- (2) The report of the cargo shall be made in Form No. C8 which shall be attached to Form No. C7. Form C8.
- (3) The proper officer may require the master of an aircraft arriving from foreign ports to deliver to him immediately on demand —
- (a) a list of passengers disembarking in Form No. C9; Form C9.
- (b) a list of stores on board the aircraft in Form No. C5A; and Form C5A.
- (c) a declaration by each member of the crew of all dutiable goods in his possession in Form No. C6. Form C6.
- 9.** When an aircraft or vessel calls at more than one port or place in The Bahamas, a separate report shall be made at each port or place. Arrival at two or more ports.

Vessels in ballast. Form C2. **10.** Vessels not having on board goods other than stores and passengers’ baggage shall be reported in Form No. C2 as “In ballast”.

Description of cargo in reports. **11.** The contents of every package and of all cargo in bulk intended for discharge at a port or place in The Bahamas, shall be reported in accordance with the description thereof in the relevant bill of lading or freight note, as the case may be.

Weight or measurement of cargo to be reported. **12.** The report of every vessel shall show the weight or cubic measurement of the cargo reported according to the manner in which freight has been charged, or, if no freight has been charged, the weight or measurement according to which the like kind and quantity of goods would normally be chargeable.

Reporting cargo for other ports. **13.** (1) Cargo intended for discharge at other ports or places in The Bahamas shall be shown separately in the inward report.

(2) If the proper officer so requires, cargo intended for discharge at other ports or places in The Bahamas shall be reported in the same manner as cargo to which regulation 11 applies.

Cargo remaining on board. **14.** Cargo remaining on board an aircraft or vessel for exportation may be reported in such manner as the Comptroller may direct.

Stores to be produced. **15.** All stores which are required for the use of the crew and passengers of an aircraft or vessel during its stay in port shall, on request, be produced separately to the proper officer, who may either approve the quantity produced for the use of the crew and passengers or require a portion or the whole of such stores to be placed under seal.

Duty free allowance of stores. **16.** (1) A duty free allowance of stores according to the following scale may be made by the proper officer for the use of the crew and passengers of a vessel for each day or part of a day such vessel is in port —

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

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

(3) Should the stay of a vessel in port exceed the period for which a duty free allowance has been made, the proper officer may, on request of the master, permit the issue, in accordance with the above scale, of such further quantities in respect of the further expected stay of the vessel as he considers necessary.

(4) The master of every aircraft or vessel shall provide on board a suitable store for the security of any goods which the proper officer may require to be placed under seal.

(5) The proper officer may secure and seal any quantities of dutiable goods in excess of the above scale and any stores which, subsequent to the arrival of the vessel, are loaded on board from a bonded warehouse or are under drawback or on which a remission, rebate or a refund of excise duty has been or will be claimed:

Provided that the proper officer may permit any stores to remain unsealed where he is satisfied that due precaution has been taken against the smuggling of stores so left unsealed.

(6) Paragraph (5) shall, *mutatis mutandis*, apply to the securing and sealing of dutiable goods and stores on board an aircraft.

(7) Nothing in this regulation shall be interpreted as an authority to land any stores without payment of duty.

17. (1) Application to amend an inward report of an aircraft or vessel shall be made to the proper officer by the master or his agent in Form No. C10.

Amendment of
inward reports.
Form C10.

(2) An application to amend an inward report in the case of goods found to be short of that report shall not be granted unless the master or his agent shall satisfy the proper officer that such goods —

- (a) were not shipped; or
- (b) were discharged and landed at a previous port;
or
- (c) were over-carried and landed at a subsequent port; or

- (d) having been over-carried, have been returned to and landed at a port in The Bahamas on the return voyage, or by some other aircraft or vessel which loaded them at the port to which they were over-carried; or
- (e) were lost at sea; or
- (f) were stolen or destroyed before the aircraft or vessel arrived within The Bahamas:

Provided that the proper officer may, subject to the production of such documentary evidence as the Comptroller may direct, permit the amendment of a report where the master or agent is unable to comply with the aforesaid requirements.

PART IV UNLOADING AND REMOVAL OF CARGO

Unloading of goods.

18. Except with the written permission of the proper officer and subject to such conditions as he may impose, no goods shall be unloaded or removed from any aircraft or vessel arriving from a foreign port, on Sundays or public holidays at any time whatsoever, or on any other day except between the hours of 6 a.m. and 6 p.m.

Sufferance wharves and unapproved places.
Form C11.

19. Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of unloading, to unload cargo, he shall apply to the proper officer for permission in Form No. C11.

Accommodation and transport to be provided.

20. (1) Upon application under regulation 19 the proper officer may grant the permission sought, subject to such conditions and directions as he may see fit to impose and to the master or his agent defraying the cost of or providing accommodation in accordance with section 97 and transport overland or by sea, as the proper officer may decide, from and to his proper port, for each officer whose services the proper officer may deem necessary at such sufferance wharf or other place.

(2) The proper officer may, if he thinks fit, require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

21. No goods shall be unloaded at a sufferance wharf or at any place other than an approved place of unloading until they have been entered:

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

Provided that the Comptroller may generally in regard to any particular sufferance wharf or place in any particular case waive or modify this requirement.

22. Before any goods which have been put into any aircraft or vessel may be reloaded, the owner shall apply in writing to the proper officer and obtain permission to unload the goods, and shall thereupon land such goods and dispose of them as directed by the proper officer.

Permit to reload goods.

23. The proper officer may issue to any person who satisfies him that he is so entitled a certificate of landing of any goods in Form No. C12 or in such other form as may be required by the authorities in the country requiring the certificate.

Certificate of landing.
Form C12.

PART V ENTRY, EXAMINATION AND DELIVERY

24. (1) Imported goods, other than goods for transshipment or goods imported for a temporary use or purpose only in accordance with regulations 86 to 92 shall be entered in whichever of the undermentioned forms is appropriate —

Forms of entry.

(a) Home consumption entry for imported goods (Form No. C13);

Form C13.

(b) Entry for goods imported conditionally duty free under the Hawksbill Creek Agreement (Form No. C14);

Form C14.

(c) Bill of Sight (Provisional entry) (Form No. C15);

Form C15.

(d) Warehousing entry (Form No. C16);

Form C16.

(2) In the case of goods entered for warehousing, bond shall be furnished in Form No. CB3 to cover the removal of the goods from the place of unloading to the bonded warehouse.

(3) In the case of goods referred to in paragraph (1)(b) and then sold as over the counter sale of bonded goods, the purchaser shall furnish to the Comptroller the declaration specified in Form No. C14A and the vendor shall furnish to the Comptroller a declaration in Form No. C14B.

S.I. 57/2009, r. 5.

S.I. 57/2009, r. 5. (4) The expression “over the counter sale of bonded goods” in paragraph (3) means the sale of bonded goods by a licensee to another licensee.

S.I. 57/2009, r. 5. (5) A person who contravenes paragraph (3) is guilty of an offence.

Particulars to be declared on entries.

25. (1) Where on any form prescribed under these Regulations, the value of any imported goods is required to be declared, the value shall, unless the form specifically requires otherwise, be declared in accordance with section 86 of the Act and the Third Schedule thereof.

(2) Goods declared on all perfect entries shall be declared in accordance with —

- (a) the requirements of all forms of entry;
- (b) the Tariff Act; and
- (c) any requirement which the Comptroller may order for statistical purposes.

Disembarkation of persons.

26. (1) No person shall land from any aircraft or vessel except at a place appointed in accordance with section 6.

(2) The following persons on landing at any port or place from an aircraft or vessel which has arrived from or called at a foreign port shall proceed forthwith to the baggage room or other place set aside for the examination of baggage and there remain until they receive permission of the proper officer to leave such room or other place —

- (a) any person who is disembarking at such port or place;
- (b) any person who has any uncustomed goods in his possession whether upon his person or in his baggage;
- (c) the crew of any aircraft or vessel who are leaving such aircraft or vessel, either temporarily or otherwise, and wish to remove their baggage, or any part thereof, from the aircraft or vessel;
- (d) any passenger who is temporarily leaving the aircraft or vessel and wishes to remove his baggage, or any part thereof, from the aircraft or vessel;
- (e) any other person who may be required by the proper officer so to do.

(3) Any person who contravenes any of the provisions of this regulation commits an offence.

27. (1) No person shall enter the baggage room or other place set aside for the examination of baggage, except the persons required by the Customs to enter it, the proper officers, and such other persons as may be permitted by the proper officer to enter such baggage room or other place.

Access to
baggage room.

(2) Any person who contravenes this regulation commits an offence.

28. (1) The baggage and any uncustomed goods in the possession, whether upon his person or in his baggage, of any person to whom regulation 26 applies shall be taken without delay to the nearest place appointed for the examination of baggage, or such other place as the proper officer may direct, and shall not be removed therefrom until the baggage or goods have been examined and passed by, and any duty due thereon paid to, the proper officer.

Baggage to be
taken to
examination
place.

(2) No person shall remove any baggage or goods out of the baggage room or other place until the proper officer authorises their removal.

(3) Any person who contravenes this regulation commits an offence.

29. (1) Every person, other than a member of the crew of an aircraft or vessel, shall on entering The Bahamas make a declaration to the proper officer of his baggage and of the articles contained therein or carried with him. Such declaration shall at the discretion of the proper officer be made orally or in writing in Form No. C17.

Baggage
declaration.

Form C17.

(2) All such persons shall pay to the proper officer any duty that is due and shall, subject to regulation 28 forthwith remove their baggage from the baggage room or other place set aside for the examination of baggage.

30. The proper officer may refuse to attend to any person until the whole of that person's baggage is presented to him in one place, or where the baggage belongs to more than one person, until all the owners thereof are present before him.

Baggage
examination.

31. All baggage unclaimed or uncleared after one day shall be removed by the master or agent of the aircraft or vessel to the Customs Warehouse and shall thereafter be dealt with in accordance with the provisions of section 43.

Unclaimed
baggage.

Unaccompanied
baggage
declaration.

Form C18.
Good delivered
in special
circumstances.
S.I. 50/1999.
S.I. 84/2009, r. 2.
S.I. 57/2009, r. 6.

Form C19.
Form CB1.

32. The owner of any passenger's unaccompanied baggage shall make a declaration of such baggage and the articles contained therein in Form No. C18.

33. (1) If in any special circumstances the owner of perishable goods wishes to take delivery of such goods prior to passing of a perfect entry, he shall apply to the proper officer in Form No. C19 and furnish a bond in Form No. CB1, or such other security as may be required, in such amount as the proper officer may decide. The importer shall enter the goods within five days of taking delivery of the goods.

(2) The Comptroller shall require the owner of goods referred to in paragraph (1) to provide all documents relating in any way to such goods and the Comptroller may have access to such documents at any reasonable time during the time specified in the Act for the keeping of such documents.

PART VI GENERAL AND PRIVATE BONDED WAREHOUSES

Appointment of
bonded
warehouse.
Form C20.

34. (1) An application for the appointment of a building as a bonded warehouse shall be made through the Comptroller to the Minister in Form No. C20.

(2) The building in respect of which application is made must be suitable for warehousing purposes in regard to its situation, construction and accommodation; and a plan of the building and its situation in relation to other buildings and thoroughfares shall accompany the application.

Bonded
warehouse-
keepers licences
and fees.
Form C21.

35. (1) A bonded warehouse-keeper's licence shall be in Form No. C21.

(2) The annual fee to be paid for a bonded warehouse-keeper's licence shall be one hundred dollars:

Provided that where the licence is issued during the second, third or fourth quarter of any year, the licence fee for that year shall be respectively three-quarters, one-half, or one quarter of the full annual fee.

36. A bond in Form No. CB2 to secure the duty on goods stored in a bonded warehouse and compliance with the customs laws relating to bonded warehouses shall be given by the licensed bonded warehouse-keeper.

Bonds for bonded warehouses. Form CB2.

37. (1) Bonded warehouses shall be distinguished by numbers allocated by the Comptroller.

Bonded warehouses to be numbered.

(2) The words “Customs Bonded Warehouse” and the number allocated to the warehouse shall be clearly and indelibly marked on the principal entrance to the warehouse or elsewhere as the proper officer shall approve and shall be removed when the warehouse ceases to be appointed under the customs laws.

(3) Any person who contravenes this regulation commits an offence.

38. (1) Every warehouse-keeper shall —

- (a) provide such office accommodation and just weights, scales, measures, and other facilities, for examining and taking account of goods and for securing them as the proper officer may require;
- (b) keep a record of all goods warehoused in his bonded warehouse and shall keep such record at all times available for examination by the proper officer;
- (c) stack and arrange the goods in the bonded warehouse so as to permit reasonable access to and examination of every package at all times;
- (d) provide all necessary labour and materials for the storing, examining, packing, marking, coo-pering, weighing, and taking stock, of the warehoused goods whenever the proper officer so requires.

Obligations of warehouse-keepers.

(2) Where any warehouse-keeper contravenes any of the provisions of this regulation the Comptroller may direct that no other goods shall be warehoused by such warehouse-keeper until such warehouse-keeper has, in the opinion of the Comptroller, complied with such provisions.

(3) Any warehouse-keeper who contravenes any of the provisions of this regulation or of any direction given by the Comptroller under this regulation commits an offence and is liable on summary conviction therefor to a fine of five hundred dollars.

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39. (1) The proper officer may direct in what parts or divisions of any bonded warehouse and in what manner goods shall be deposited therein.

Stowage of goods in bonded warehouse.

(2) Subject to section 32, where goods have been warehoused in a bonded warehouse, then, except with the approval of the proper officer, they shall not be moved or interfered with in any way, nor shall any alteration be made in the marks or numbers of any package.

(3) Any warehouse-keeper who contravenes, or who causes or permits a contravention of, any of the provisions of this regulation, commits an offence and shall be liable on summary conviction therefor to a fine of five hundred dollars; and the goods in respect of which an offence against subparagraph (2) is committed shall be liable to forfeiture.

40. (1) Every warehouse-keeper shall, on request, produce to the proper officer all goods deposited in his bonded warehouse.

Warehouse-keeper to produce goods deposited.

(2) Any warehouse-keeper who contravenes this regulation, in the absence of satisfactory explanation to the proper officer, commits an offence and shall be liable on summary conviction therefor to a fine of five hundred dollars in respect of each package not so produced; and, in addition, the warehouse-keeper shall forthwith pay the duties in respect of each such package.

41. (1) No person shall make any alteration or addition to any bonded warehouse without first obtaining the permission of the Comptroller.

Alterations to bonded warehouses.

(2) Any person who contravenes this regulation commits an offence.

PART VII GOVERNMENT BONDED WAREHOUSES

42. Rent shall be charged on goods warehoused in a Government bonded warehouse at the rates set out in the Third Schedule to the Port Authorities Act.

Rent charges in Government bonded warehouses.
Ch. 269.

Goods to be removed when Government bonded warehouse closed.

43. (1) Where notice has been given to the owner of any goods warehoused in a Government warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, enter the goods for home consumption, or for exportation, or for re-warehousing in another bonded warehouse.

(2) Goods which are not entered pursuant to paragraph (1) and removed from the warehouse shall, on the expiry of the aforesaid period, be dealt with in accordance with section 39.

PART VIII WAREHOUSING PROCEDURE

Goods not to be warehoused.

44. (1) The following goods, and any other goods, which the proper officer may from time to time deem to be unsuitable for warehousing, shall not be warehoused:

Arms and ammunition for trade purposes;

Explosives;

Fireworks

Matches, other than safety matches;

Goods of an explosive or highly combustible or inflammatory nature, but not including petroleum products for storage in places approved for the purpose by the Comptroller;

Goods of a highly perishable, offensive or corrosive nature likely to cause damage or contamination to the warehouse or to the other goods stored therein.

(2) If the Comptroller requires that any goods entered for warehousing in a bonded warehouse be specially secured while in the warehouse he may require the warehouse-keeper in writing to provide to his satisfaction a secure compartment in the warehouse for the storage of such goods and may refuse to allow the goods to be warehoused until a secure compartment is provided.

Owner to keep packages in repair.

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

Goods refused for warehousing.

46. (1) If goods entered to be warehoused are found by the officer examining them to be insecurely packed, he may refuse to permit them to be warehoused.

(2) Where, in accordance with the provisions of the Act an officer refuses to permit goods to be warehoused, the warehousing entry shall be deemed to be void, and the goods shall be deemed to be unentered. If the goods have been removed from a transit shed or a customs area, they shall be returned thereto without delay by, or at the expense of, the owner, unless the proper officer allows them to be entered for home consumption forthwith.

(3) The owner shall be responsible for any loss or damage which may take place between the time the goods are removed from, to the time they are returned to, a transit shed or a customs area and examined by the proper officer.

47. Unless the proper officer in any special circumstances otherwise allows, goods shall not be removed from a transit shed or a customs area to a bonded warehouse, or from one bonded warehouse to another, unless the warehousing of the goods can be completed during the working days and hours prescribed in regulation 4.

Time during which goods may be warehoused.

48. Permission to repack warehoused goods may be granted on application being made to the proper officer in Form No. C22 by the owner of the goods, who shall observe all the requirements of the officer in regard to opening, removing, marking, stacking, sorting, weighing, measuring and closing the packages in which the goods to be repacked are, or are to be, contained, and as to the payment of duty on any part of such goods.

Conditions of repacking in warehouse. Form C22.

49. When the owner of any goods deposited in a bonded warehouse desires to transfer ownership to another person, he and the person to whom it is desired to transfer the goods shall each complete and sign in the appropriate places a form of transfer in Form No. C23.

Transfer of ownership of goods.

Form C23.

50. Warehoused goods shall be entered in whichever of the undermentioned forms is appropriate —

Entries of warehoused goods.

- (a) Ex-warehouse home consumption (Form No. C24).
- (b) Ex-warehouse exportation or use as stores for aircraft or vessels (Form No. C25).
- (c) Ex-warehouse removal (Form No. C26).
- (d) Re-warehousing (Form No. C27).

Form C24.

Form C25.

Form C26.

Form C27.

Bond to be furnished.
Form CB3.
Form CB4.
Form CB5.

51. Bond shall be furnished in Form No. CB3 for goods entered for removal, in Form No. CB4 for goods entered for use as stores for aircraft or vessels and in Form No. CB5 for goods entered for exportation.

Acceptance by warehouse-keeper.

52. Entries for goods for warehousing, or for removal for re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse of which the owner of such goods is the licensed warehouse-keeper, shall not be accepted by the proper officer unless the warehouse-keeper signifies thereon in writing that he agrees to accept such goods into the warehouse for which they are entered.

Goods to be consigned to the proper officer.

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

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

(2) Such goods shall not be delivered to any person without the authority of the proper officer.

PART IX PROVISIONS RELATING TO CUSTOMS WAREHOUSES

Customs warehouse charges.

Ch. 269.

54. (1) Storage charges shall be charged on all goods deposited, or deemed to be deposited, in a Customs Warehouse at the rates set out in the Third Schedule to the Port Authorities Act:

Provided that storage charges shall not be charged on seized or detained goods or on passengers’ baggage if such baggage is removed within eight days of the date of deposit in a Customs Warehouse.

(2) Storage charges payable on goods under this regulation and all other charges due to Customs on goods deposited, or deemed to be deposited, in a Customs Warehouse shall be paid to the proper officer before the delivery of the goods.

55. If at any port or place in The Bahamas where a customs officer is stationed, a building has not been specifically approved by the Minister for use as a Customs Warehouse, the Custom house shall be deemed to be a Customs Warehouse.

Customs houses deemed to be Customs Warehouses.

**PART X
ENTRY OUTWARDS AND LOADING
OF AIRCRAFT AND VESSELS**

56. Entry outwards of a vessel in which any goods are to be exported shall be made by the master or his agent in Form No. C28.

Entry outwards of vessels.
Form C28.

57. (1) Goods for exportation, other than —
warehoused goods;
goods under drawback;
goods for transshipment;
goods imported under the regulations relating to temporary importations,

Entries for exportation.

shall be entered in whichever of the undermentioned forms is appropriate —

- (a) export entry for domestic goods (Form No. C29);
- (b) re-export entry for imported goods (not under drawback) (Form No. C30).

Form C29.

Form C30.

(2) Goods declared on export entries shall be declared in accordance with —

- (a) the requirements of the forms of entry;
- (b) the Tariff Act;
- (c) any requirements which the Comptroller may order for statistical purposes.

58. Except with the written permission of the proper officer and subject to such conditions as he may impose, no goods shall be put on board any aircraft or vessel, departing to a foreign port, on Sundays or public holidays at any time whatever, or on any other day except between the hours of 6 a.m. and 6 p.m.

Loading of goods.

59. Where the master of an aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading, to load cargo, he shall apply to the proper officer for permission in Form No. C11.

Loading at sufferance wharves and unapproved places.
Form C11.

Accommodation and transport to be provided.

60. (1) Upon application under regulation 59, the proper officer may grant the permission sought, subject to such conditions and directions as he may see fit to impose and to the master or his agent defraying the cost of providing accommodation in accordance with section 97 and transport overland or by sea, as the proper officer may decide, from and to his proper port, for each officer whose services the proper officer may deem necessary at such sufferance wharf or other place.

(2) The proper officer may, if he thinks fit, require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum significant to cover the expenses referred to in paragraph (1).

Goods not to be loaded at sufferance wharf until entered.

61. No goods shall be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered:

Provided that the Comptroller may generally in regard to any particular sufferance wharf or place or in any particular case waive or modify this requirement.

Master to deliver passenger list.

62. (1) If the proper officer so requires the master or his agent shall deliver to the proper officer before any passenger embarks on any aircraft or vessel, a correct list of the passengers embarking in Form No. C9 or in Form No. C4, as the case may be.

Form C9.
Form C4.

(2) No person shall embark on any aircraft or vessel, except at a place appointed under section 6, nor, in the case of a passenger, until permission to embark has been granted by the proper officer.

(3) The baggage of passengers of an aircraft or vessel proceeding to a foreign port shall be loaded at such place as the proper officer may direct, and unless the proper officer otherwise allows, shall not be loaded until it has been examined and passed by him for shipment.

(4) Any person who contravenes any of the provisions of this regulation commits an offence.

Loading before entry.

63. Where, under the provisions of section 49(1)(d), the proper officer permits the loading, prior to entry, of goods, whether liable to or free of export duty, application

shall be made by the exporter in Form No. C31 and security furnished, if the proper officer so requires in the case of goods liable to export duty.

Form C31.

64. Where goods have been unloaded in error, the master or agent of the aircraft or vessel shall make application, in Form No. C32, to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing them from the place of unloading, and he shall observe all such conditions in regard to the removal and reloading of the goods as the proper officer may impose.

Cargo landed in error.

Form C32.

65. The master of an aircraft or vessel desiring to load duty paid stores, other than under drawback, or stores which are not liable to duty, shall make application to the proper officer in Form No. C33.

Loading of duty paid and free stores.

Form C33.

66. The master of an aircraft or vessel desiring to load as stores any goods from a bonded warehouse or any goods under drawback shall comply with the relevant regulations.

Loading of drawback and dutiable stores.

67. (1) The master of an aircraft or vessel desiring to transfer stores from one aircraft or vessel to another shall make application to the proper officer in Form No. C34.

Transfer of stores.

Form C34.

(2) Stores subject to import duty shall not be transferred from one aircraft or vessel to another until bond has been given in Form No. CB4.

Form CB4.

(3) Any person who contravenes any of the provisions of this regulation commits an offence.

68. The loading or transfer of stores shall be subject to the observance by the applicant of any conditions imposed by the proper officer and shall not commence until the appropriate entry has been passed or application has been granted.

Conditions of loading or transfer of stores.

69. (1) All stores shall be produced to the proper officer before being put on board an aircraft or vessel, and upon being put on board (except in the case of commissioned vessels) shall not be taken into use without the express permission of the proper officer while the aircraft or vessel is within The Bahamas:

Production of stores before loading.

Provided that duty paid stores on which a drawback of customs duty or remission, refund or rebate of excise duty is not claimed and stores which are not liable to duty may be taken into immediate use.

(2) Any person who contravenes any of the provisions of this regulation commits an offence.

Conditions under which goods deemed to be put on board.

70. Goods entered under bond for exportation or use as stores or for transshipment shall not, unless the Comptroller otherwise directs, be deemed to have been put on board an aircraft or vessel unless they are —

- (a) entered on an appropriate form;
- (b) produced to the proper officer for examination immediately prior to leading;
- (c) loaded on the exporting aircraft or vessel immediately after examination;
- (d) produced to the proper officer, if he so requires, after loading;
- (e) certified on the appropriate form by the master or other principal officer of the aircraft or vessel as having been received on board;
- (f) except in the case of aircraft or ships' stores, included in the outward manifest of the aircraft or vessel.

Transshipment entry and bond. Form C35. Form CB6.

S.I. 1/1998.

71. (1) Goods reported for transshipment shall be entered in Form No. C35 and a transshipment bond shall be furnished in Form No. CB6.

(2) Notwithstanding paragraph (1) of this regulation and paragraph (a) of regulation 70, no entry and no transshipment bond shall be required in respect of goods reported for trans-shipment at the Freeport Container Port situated in the island of Grand Bahama.

(3) Goods which have not been reported for transshipment and have been unloaded may be entered for transshipment in accordance with this regulation if —

- (a) they have not been entered under the customs laws;
- (b) the master or agent applies for and obtains the permission of the proper officer to amend the inward report of the importing aircraft or vessel.

(4) Goods reported for transshipment shall be entered and reshipped within twenty-one days of the date of the commencement of discharge of the importing aircraft or

vessel or within such further period as the proper officer may allow.

72. (1) Goods entered for transshipment may, with the permission of the proper officer and subject to such conditions as he may impose, be transshipped direct from the importing aircraft or vessel to the exporting aircraft or vessel, if such goods are reported by the importing aircraft or vessel for transshipment. Transshipment direct.
S.I. 1/1998.

(2) Goods reported for trans-shipment at the Freeport Container Port shall be subject to a fee of — *S.I. 1/1998*

(a) twenty-five cents per shipping container landed at the Port; and

(b) twenty-five cents per shipping container exported therefrom.

(3) In this regulation, “Freeport Container Port” means the port situated on the island of Grand Bahama and appointed as a port under the Customs Management Act. *S.I. 1/1998*
Ch. 293.

PART XI DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS

73. (1) In accordance with section 56 and subject to the conditions of this regulation, vessels which — Exemption of certain vessels from clearance.

(a) are intended for pleasure purposes only; and

(b) are engaged in a voyage for recreation, sporting or pleasure purposes only; and

(c) are not carrying cargo; and

(d) were reported inwards in Form No. C2A (Inward Report — Pleasure vessels), and Form C2A.

(e) were issued with a temporary cruising permit in Form No. C39, Form C39.

may depart from The Bahamas without application being made by the master of such a vessel for a certificate of clearance and without the issue of such a certificate:

Provided that upon arrival at the first foreign port after departure from The Bahamas, the master shall dispatch to the Comptroller by the most expeditious means the temporary cruising permit (Form C39) issued to him upon arrival of the vessel in The Bahamas.

(2) Any person who contravenes any of the provisions of this regulation commits an offence.

Form of
clearance of
vessel.

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

Outward
manifest of
vessel.
Form C37.

75. (1) The outward cargo manifest of a vessel shall be in Form No. C37 and shall contain particulars of all cargo shipped in accordance with the description thereof in the relevant bill of lading or freight note, together with the weight or cubic measurement of such cargo in the manner prescribed in regulation 12.

Form C4.

(2) The proper officer may require the master of a vessel departing from The Bahamas to deliver to him a passenger list in Form No. C4.

Form C37.

(3) A separate outward manifest in Form No. C37, and, if required by the proper officer, a separate passenger list in Form No. C4, shall be furnished in respect of each port in The Bahamas from which the vessel departs.

Form C4.

General
declaration and
clearance of
aircraft.
Form C7.

76. (1) Before departing to a foreign port, the master of an aircraft shall deliver to the proper officer a general declaration in Form No. C7 in duplicate and a copy of Form No. C7 signed by the proper officer shall be returned to the master and shall be the certificate of clearance of the aircraft.

Form C8.

(2) The outward cargo manifest of an aircraft shall be in Form No. C8 which shall be attached to the general declaration in Form No. C7.

Form C7.

(3) The proper officer may require the master of an aircraft departing from The Bahamas to deliver to him a passenger list in Form No. C9.

Form C9.

Form C7.

(4) A separate general declaration in Form No. C7 and cargo manifest in Form No. C8, and, if the proper officer so requires, a separate passenger manifest in Form No. C9, shall be furnished in respect of each port in The Bahamas from which the aircraft departs, but at any port at which no cargo is loaded or no passengers embark, Form No. C8 or Form No. C9 need not be furnished.

Form C8.

Form C9.

Shipments short
or in excess of
manifest.

77. On application being made in Form No. C10 the proper officer may allow the master or agent of an aircraft or vessel to amend the cargo manifest in Form No. C8 or in Form No. C37, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

Form C10.

Form C8.

Form C37.

PART XII COASTWISE VOYAGES

78. (1) The transire for coastwise cargo carried by aircraft and vessels under section 64 and the combined transire and clearance for coasting aircraft and vessels and their cargoes under section 66, shall, except in the case of aircraft and vessels referred to in subparagraphs (2) and (3) of this regulation, be in Form No. C38.

Coastwise transire and clearance.

Form C38.

(2) In the case of a private aircraft not carrying cargo and operated for pleasure and recreation only by a pilot who is not flying for reward or remuneration or for business purposes, the combined inward report and cruising permit in Form No. C7A shall be deemed to be the transire for coastwise voyages by such aircraft.

Form C7A.

(3) In the case of a pleasure vessel not carrying cargo and engaged in a voyage for recreation, sporting or pleasure purposes only and reported inwards in Form No. C2A (Inward Report — Pleasure Vessels), the transire for coastwise voyages by such vessels shall be in Form No. C39 (Temporary Cruising Permit).

Form C2A.

Form C39.

(4) In respect of the issue of a transire for goods arriving from a foreign port in a container or on an open rack trailer entered at a port of entry other than New Providence and being transired from that port to New Providence there shall be paid to the proper officer a fee of \$500.00 per container or trailer of not less than fourteen feet in length.

30 of 1989,
s. 8(1).

(5) In this regulation “container” means a steel or fibre-glass or other metal constructed receptacle normally used for the conveyance of cargo and being not less than fourteen feet in length.

30 of 1989,
s. 8(1).

79. When cargo is loaded in an aircraft or vessel for carriage coastwise to more than one port or place, separate transires shall be prepared for each port or place.

Separate transires for each port.

80. (1) *Revoked with effect from 1st January, 2010.*

Loading and unloading of coastwise cargo.

S.I. 57/2009, r. 7.

(2) Coastwise cargo shall not be loaded on an aircraft or vessel for carriage coastwise or removed from a customs area or a transit shed after it has been unloaded or landed without the prior authority of the proper officer.

(3) Any person who contravenes any of the provisions of this regulation commits an offence.

Sufferance wharves and unapproved places.

Form C11.

81. Where the master of a coasting aircraft or vessel wishes to proceed to a sufferance wharf, or any place other than an approved place of loading or unloading, to load or unload coastwise cargo, he shall apply to the proper officer for permission in Form No. C11.

Accommodation and transport to be provided.

82. (1) Upon application under regulation 81 the proper officer may grant the permission sought, subject to such conditions and directions as he may see fit to impose and to the master or his agent defraying the cost of or providing accommodation in accordance with section 97 and transport overland or by sea, as the proper officer may decide, from and to his proper port, for each officer whose services the proper officer may deem necessary at such sufferance wharf or other place.

(2) The proper officer may, if he thinks fit, require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him in advance a sum sufficient to cover the expenses referred to in paragraph (1).

Transire to be delivered before loading or unloading.

83. Save with the written permission of the proper officer no coastwise cargo shall be loaded on, or unloaded from an aircraft or vessel until the master has delivered to the proper officer the transire relating to the cargo to be loaded or unloaded.

Amendment of transire.

84. The proper officer may permit the master or agent of an aircraft or vessel, on application, to amend the transire if any cargo is found to be in excess or short of that described therein.

PART XIII RE-IMPORTED GOODS

Export certificates for goods intended for re-importation.
Form C40.

85. (1) The certificate of export for the purpose of dealing with re-imported goods under section 81 shall be in Form No. C40.

(2) Any person desiring to export goods temporarily and intending to re-import them under section 81, shall produce them for examination to the proper officer at the port or place of exportation.

(3) If the proper officer is satisfied that on re-importation it will be possible to identify the goods by reason of marks or numbers indelibly marked thereon or by affixing a customs seal thereto, he may issue an export certificate in Form No. C40; but if the proper officer is not so satisfied, he may refuse to issue the certificate.

(4) On re-importation, the goods shall be produced to the proper officer at the port or place of importation together with the certificate of export for examination and identification of the goods; and if the proper officer is satisfied that the goods are the same goods as those exported, he may authorize importation under section 81.

PART XIV GOODS IMPORTED FOR A TEMPORARY USE OR PURPOSE

86. Section 82 shall apply to the following —

- (a) fine jewellery approved as such by the Comptroller and imported on consignment, provided that security is furnished for the exportation of the goods and that the goods are exported within six months of the date of importation or duty paid on any such goods not so exported;
- (b) goods for use at any convention or similar business meeting held in The Bahamas and intended to be re-exported at the conclusion of such convention or meeting; provided that security is furnished for the exportation of the goods if the Comptroller so requires, and that such goods are exported within one month of the date of the conclusion of such convention or meeting;
- (c) samples of a travelling salesman, not intended for sale, subject to permission being given for temporary importation by the Comptroller and to the furnishing of security for exportation of such samples within three months of the date of importation;

Goods imported
for temporary
use or purpose.

-
- (d) goods imported solely for renovation or repair and not intended for use in The Bahamas after such renovation or repair has been effected, provided that the goods are exported within three months of the date of importation and security for such exportation is furnished, if the Comptroller so requires;
 - (e) motor cars, motor cycles and pleasure vessels arriving otherwise than under their own power, subject to regulation 88;
 - (f) commercial vessels arriving for a temporary stay in The Bahamas during a voyage commencing and ending outside The Bahamas, provided that such vessels are wholly owned and operated by persons whose principal place of business is outside The Bahamas and subject to regulation 89;
 - (g) pleasure vessels arriving under their own power, subject to regulation 90;
 - (h) photographic and cinematographic equipment, sound recorders and sound reproducers belonging to the foreign press or to foreign radio, television and motion picture services, the clothes and props belonging to actors and actresses accompanying these services upon approval by the Minister of a recommendation by the Minister of Tourism that importation be free of duty and upon the importer providing security for the exportation of the goods from The Bahamas within 90 days from the date of their importation or within such extended period as the Minister may allow;
 - (i) any goods, other than cinematograph films, imported for a temporary use or purpose approved by the Minister, and subject to regulation 92.

87. (1) Any person who desires to import any goods under the provisions of regulation 86(a), (b), (c), (d), (e), (h) or (i) shall make application to the proper officer in Form No. C41 and shall declare therein —

- (a) the temporary use or purpose for which the goods are imported;

Temporary
importation
procedure.
Form C41.

- (b) the full particulars of the goods, specifying the nature thereof and any further particulars necessary for the valuation and identification of such goods;
- (c) the approximate date on which, and the port at which, such goods will be re-exported.

(2) If the proper officer so requires, invoices or other documentary evidence of value shall be produced and attached to the application and retained by the officer.

(3) Where security is required to be furnished under regulation 86, 88 or 92, the importer shall either, at the election of the proper officer, deposit a sum equal to the duty on the goods, or provide a bond therefor in Form No. CB7.

Form CB7.

(4) On exploration of the goods, the following conditions shall apply and where a deposit has been paid or a bond provided, the deposit shall not be refunded or bond cancelled unless the conditions are fulfilled —

- (a) the owner of the goods shall give due notice to the proper officer at the port of exportation of his intention to re-export such goods and shall deliver to the proper officer the copy of the application Form No. C41 issued to him at the port of importation together with the temporary import Form No. C42 issued in the case of goods to which regulation 88 applies;
- (b) the goods shall be produced to the proper officer at the port of exportation for examination and identification to the satisfaction of the proper officer;
- (c) the goods shall be re-exported within the appropriate period of time prescribed in regulation 86, 88 or 91 for such goods.

Form C41.

Form C42.

88. The temporary importation of motor cars and motor cycles, and the temporary importation of pleasure vessels imported otherwise than under their own power, shall be subject to the following conditions —

Temporary importation of motor cars, etc.

- (a) the imported article shall be imported by, and for the use of, a person not ordinarily resident in The Bahamas, or a person who has entered The Bahamas to be employed for a period not exceeding six months;
- (b) the imported article shall not be used for commercial purposes or for hire;

Form C41.

- (c) application for temporary importation shall be made in accordance with regulation 87 in Form No. C41 and, at the election of the proper officer, a deposit made of a sum equal to the duty on the imported article or bond provided therefor in Form No. CB7 for the due exportation of the imported article:

Form CB7.

3 of 1994, s. 4.

Provided that no deposit shall be required in respect of the temporary importation of a pleasure vessel to which item 23 of Part B of the Fourth Schedule to the Tariff Act applies but the importer of that vessel shall pay a fee of fifty dollars for the issue of the temporary permit under paragraph (d) and give a written undertaking to provide the Comptroller with the proof of the export of the vessel within a reasonable time of its exportation.

Form C42.

- (d) if the application is approved by the proper officer, a temporary import permit in Form No. C42 will be issued to the importer:

Provided that —

- (i) one temporary import permit only will be issued in each year in respect of the same imported article; and
- (ii) temporary permits will only be issued for one motor car, one motor cycle and one pleasure vessel imported otherwise than under its own power, in respect of any household;
- (e) the imported article shall be exported in accordance with regulation 87 within six months of the date of importation or, if the imported article is a pleasure vessel, within twelve months of that date; save that the Minister may upon application to the Comptroller by an importer of such vessel approve extensions of that period but not beyond two years therefrom subject to the payment of five hundred dollars for each approval and the continuing condition that the vessel is not used during any extended period for commercial purposes or hire.

30 of 1989, s. 8 (2).

89. The proper officer may, in respect of a commercial vessel which he is satisfied fulfils the conditions of regulation 86(f) permit the temporary importation of such vessel for the duration of a period of time necessary for the purposes of unloading and loading cargo and stores and disembarking and embarking passengers and for such other purposes as the proper officer may approve.

Temporary importation of commercial vessels.

90. The temporary importation of pleasure vessels arriving under their own power shall be subject to the following conditions —

Temporary importation of pleasure vessels.

- (a) the pleasure vessel shall be imported by, and for the use of, a person not ordinarily a resident in The Bahamas, or a person who has entered The Bahamas to be employed for a period not exceeding six months;
- (b) the pleasure vessel shall not be used for commercial purposes, or for hire;
- (c) report of arrival shall be made in accordance with regulation 7 in the form of Form No. C2A;
- (d) on approval of the inward report by the proper officer, a temporary cruising permit will be issued in Form No. C39 upon payment of a fee of \$10.00.
- (e) the pleasure vessel shall depart from The Bahamas within twelve months of the date of arrival or within such further period but not beyond two years therefrom as may have been approved by the Minister upon application to the Comptroller, subject to the continuing condition that the vessel is not used during any extended period for commercial purposes or hire and the payment of a fee of five hundred dollars for each approval.
- (f) on departure of the pleasure vessel from The Bahamas, the temporary cruising permit shall either be surrendered to the proper officer when application for clearance is made, or dealt with as provided in regulation 73.

Form C2A.

7 of 1993, s. 13.

Form C39.

30 of 1989, s. 8(3).

- 91.** (1) A pleasure vessel arriving in The Bahamas —
- (a) not exceeding thirty feet in length, shall be subject to a fee of one hundred and fifty dollars;
 - (b) exceeding thirty feet in length, shall be subject to a fee of three hundred dollars,

Fee for pleasure vessel.

S.I. 46/2003.

and such fees shall cover the cost of a fishing permit under the Fisheries Resources (Jurisdiction and Conservation)

Ch. 244.

Act, a cruising permit issued under regulation 90 and any attendance fees payable to a customs officer pursuant to regulation 6, as well as any overtime and travel costs required for the attendance of an immigration officer.

S.I. 46/2003.

(2) Where a pleasure vessel under paragraph (1) carries more than four passengers, every additional passenger of or above the age of six years, who is not a resident passenger shall be subject to a tax of \$15.00 as specified under the Passenger Tax Act.

Ch. 379.

S.I. 6/2004.

(3) The fee paid in respect of a pleasure vessel under paragraph (1) shall permit such vessel to enter The Bahamas twice within a ninety day period.

Temporary
importation of
other goods.

92. The temporary importation of goods under regulation 86(i) shall be subject to the following conditions —

- (a) the prior approval of the Minister shall have been obtained for the importation;
- (b) the period of temporary importation shall be ninety days from the date of importation, provided that the Minister, upon reasonable cause being shown, may extend the period by additional periods of ninety days;
- (c) on importation, and at the commencement of any additional ninety day period granted by the Minister, application shall be made to the proper officer in Form No. C41 and security furnished in accordance with regulation 87;
- (d) payment of a customs duty of ten per centum *ad valorem* shall be made in respect of, and at the commencement of, each ninety days of the period of temporary importation:

Provided that no customs duty shall be charged, levied or collected in respect of any period of temporary importation of goods —

- (i) imported by any religious organisation for use for religious purposes; or
- (ii) imported for the purpose of any cultural or sporting event, or any other event approved by the Minister;
- (iii) imported by any person who is a musical recording artist and is in The Bahamas temporarily for the purpose of recording in The Bahamas;

30 of 1989, s. 8 (4).

S.I. 35/2004.

S.I. 57/2009,

r. 8.

25 of 1991, s. 6.

37 of 1992, s. 6.

- (e) the goods shall be exported in accordance with regulation 87 within ninety days of the date of importation or within such further periods of ninety days as may be granted by the Minister.

PART XV APPLICATION OF DUTIES

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

Goods classifiable under several tariff headings.

94. (1) The Declaration of Value required under the Third Schedule of the Act shall be in Form No. C43.

Declaration of value.
Form C43.

(2) Where under paragraph 19 of the Third Schedule of the Act, the owner desires to authorize an agent to make the Declaration of Value on his behalf, such authority shall be given in Form No. C44.

Form C44.

(3) A Declaration of Value in writing shall not be required for goods the importation of which does not require a written entry.

95. (1) In the case of a continuous flow of goods supplied by the same seller to the same buyer under the same conditions, the Comptroller may waive requirements to be furnished in support of each entry.

Simplified declaration of value.

(2) The Comptroller may, in such cases and subject to such conditions as he may deem fit to impose, determine a percentage in respect of those elements of the value by which the price paid or payable is adjusted in order to arrive at the value required by the Third Schedule of the Act.

(3) This regulation shall not apply unless the Comptroller is satisfied that the books of account and other records of the buyer or consignee are adequate and satisfactory for the purpose of the requirements of the Third Schedule of the Act.

(4) Application for permission to make a simplified declaration of value under this regulation shall be made in Form No. C45.

Form C45.

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

96. The provisions of the Third Schedule of the Act shall apply, *mutatis mutandis*, to goods free of duty and to goods liable to specific rates of duty for which customs entry is required but in such cases the Declaration of Value may be made in the entry.

**PART XVI
DRAWBACK, REMISSION, REBATE,
AND REFUND**

Basis of
drawback.

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

Conditions of
granting
drawback.

98. It shall be a condition for the granting of any drawback that —

- (a) the goods are not prohibited by any law from being exported or put on board any aircraft or vessel for use as stores;
- (b) the goods shall have been entered to a perfect entry.

Drawback
documents.
Form C46.

99. (1) The person claiming drawback shall enter the goods for exportation, or shipment for use as stores in Form No. C46 at the port of exportation and, within three months of the date of exportation, shall submit a drawback claim in Form No. C47.

Form CB4.

(2) If the proper officer so requires, security shall be given by bond in Form No. CB4 for the due shipment of goods entered under drawback for use as stores, or in Form CB5 for the due exportation of goods entered under drawback for export.

Form CB5.

Refund of sums
overpaid or paid
in error.
Form C48.

100. Application for refund in accordance with section 88 of sums claimed to have been overpaid in error shall be made in Form No. C48 with such proof of overpayment or payment as the proper officer may require.

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

101. Where goods are claimed to have been lost, pillaged or destroyed by accident during the voyage or while subject to customs control, and the owner desires to make application for —

- (a) remission of duty on such goods in accordance with section 92; or
- (b) refund of duty on such goods in accordance with section 94,

the application shall be made to the proper officer in Form No. C49, together with such proof of the loss, pillage or destruction of the goods and such evidence that such goods have not been, and will not be, consumed in The Bahamas, as the proper officer may require. Form C49.

102. Where goods are claimed to have been damaged during the voyage or while subject to customs control and the owner desires to make application for — Rebate or refund of duty on damaged goods.

- (a) rebate of duty on such goods in accordance with section 93; or
- (b) refund of duty on such goods in accordance with section 94,

the application shall be made to the proper officer in Form No. C50 and shall be accompanied by such proof of the damage and such evidence that the carrier or insurer of the goods has made an allowance to the owner in respect of the damage, as the proper officer may require. Form C50.

103.(1) Application to claim remission or refund of duty in accordance with section 95 shall be made in writing to the Comptroller together with such proof as he may require that the goods were not in accordance with the contract of sale and that the seller has consented either — Remission or refund of duty on goods not in accordance with contract.

- (a) to the goods being returned unused to the seller; or
- (b) to the goods being destroyed, unused.

(2) If the application is approved and the goods are to be returned to the seller, the goods shall be dealt with as drawback goods in accordance with section 90 and regulations 97, 98 and 99, save that where the duty on the goods has not been paid and remission of duty is claimed, regulation 98(b) shall not apply and the drawback claim submitted in Form No. C47, if and when approved, shall be the warrant for the remission of duty. Form C47.

(3) If the application is approved and the goods are to be destroyed, the goods shall be destroyed under the supervision of the proper officer.

(4) When the proper officer is satisfied that the goods have been destroyed, the importer may claim remission or refund of the duty on the goods and such claim shall be in Form No. C48: Form C48.

Form C48. Provided that, where the duty on the goods has not been paid and remission of duty is claimed, Form No. C48 shall be suitably amended and, if and when, the claim is approved, shall be the warrant for remission of the duty.

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

Seizure notice.
Form C51. **104.** The notice of seizure of any aircraft, vessel, vehicle, goods or other thing shall be in Form No. C51.

Request for
compounding of
offence.
Form C52. **105.** The written request by a person that a contravention of the customs laws be dealt with by the Comptroller under section 141 shall be in Form No. C52.

**PART XVIII
CUSTOMS BROKERS**

Customs broker's
licence.
Form C53. **106.** (1) A licence for a customs broker shall be in Form No. C53 and shall expire on 31st December each year.

(2) Application for a licence or renewal of a licence shall be made in writing to the Comptroller.

(3) When the application has been approved, the applicant shall —

- Form CB8. (a) pay the licence fee of twenty dollars;
- (b) furnish security by bond in Form CB8 in such sum as the Comptroller may require; and
- (c) submit to the Comptroller, if the Comptroller so requires, a tariff of the rates to be charged for services rendered to the public.

Refusal,
suspension
revocation of
broker's licence. **107.** (1) The Comptroller may refuse an application for a customs broker's licence for any good or sufficient cause.

(2) The Comptroller may, by order, suspend, revoke, or refuse to renew a customs broker's licence on the grounds that the broker has committed an offence against the customs laws or has been convicted of an offence involving dishonesty or fraud, or for any other good or sufficient cause.

(3) A copy of the order shall be delivered to the broker at his usual place of business.

(4) The broker may appeal to the Minister against such order, but if no such appeal is lodged within one month of the date of the order, or if on such appeal, the order is confirmed by the Minister, the licence shall be void.

108. Any person who in any way acts as, or claims to be a customs broker without having a valid licence issued under these Regulations, commits an offence.

Offence to act as customs broker without a licence.

PART XIX MISCELLANEOUS

109. Where any reference is made in these Regulations to a specific form, it shall be construed as a reference to that form in the Schedule to these Regulations.

Forms.

Schedule

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

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

Amendment of forms.

111.(1) The Comptroller may specify the number of copies of any form required to be presented to the Customs and the number of copies so specified shall be presented accordingly.

Copies of forms.

(2) Each of the copies of a form of customs entry required to be presented, shall, before presentation to the proper officer, be clearly stamped or marked respectively, “Original”, “Duplicate”, “Triplicate” and so on according to the number of copies required to be presented.

(3) If the person entering any goods, requires a copy of the entry for his own use, he shall present to the proper officer an additional copy marked “Importer’s copy” or “Exporter’s copy”, as the case may be; but such copy shall not be valid for dealing with the goods entered thereon or for any other purpose under the customs laws.

Particulars on forms.

112.(1) The particulars required to be furnished in any customs form shall be —

- (a) furnished in accordance with the requirements and wording of the form; and
- (b) printed, typed or written thereon indelibly and legibly.

(2) Where on any customs form any alteration is made to the wording of the form or to the particulars furnished thereon prior to the presentation of the form to the proper officer, such alteration shall be —

- (a) made in such manner that both the wording or particulars which have been altered and the alteration are legible; and
- (b) initialled by each and every signatory to the form.

Officer may refuse to accept forms.

113. A customs officer may refuse to accept or to act upon a form or other document presented to him unless the requirements of the customs laws in relation thereto have been fulfilled in every respect to the satisfaction of such officer.

Fees for services to the public.

114. The following services may be performed or certificates issued or given by the Customs for the public for which the following fees shall be paid —

- (a) Issue of a landing certificate under regulation 23 \$2.00
- (b) Provision of a copy of any document certified by Customs per page \$2.00
- (c) Issue of any other certificate or certifying of any document by Customs. Such fee, if any, as the Comptroller in his discretion may direct.

SCHEDULE

- C1 Attendance Request
- C2 Report Inwards of Vessels
- C2A Inward Report — Pleasure Vessels
- C3 Parcels List
- C4 Vessel Passenger List
- C5 Declaration of Consumable Stores on Board Vessel
- C5A Declaration of Consumable Stores on Board Aircraft

-
- C6 Declaration of Dutiable Goods in the Possession of the Crew of an Aircraft or Vessel
 - C7 Aircraft General Declaration
 - C7A Inward Declaration and Cruising Permit for Private Aircraft Entering The Bahamas
 - C8 Aircraft Cargo Manifest
 - C9 Aircraft Passenger Manifest
 - C10 Application to Amend Inward Report/Outward Manifest
 - C11 Application to Proceed to a Suffrance Wharf or Other Unapproved Place
 - C12 Landing Certificate
 - C13 Home Consumption Entry for Imported Goods
 - C14 Entry for Goods Imported Conditionally Duty Free under the Hawksbill Creek Agreement
 - C14A Declaration by Purchaser for Over Counter Bonded Goods
 - C14B Declaration by Vendor for Over Counter Bonded Goods
 - C15 Bill of Sight (Provisional Entry)
 - C16 Warehousing Entry
 - C17 Accompanied Baggage Declaration
 - C18 Unaccompanied Baggage Declaration
 - C19 Application for Release of Perishable or Other Goods Prior to Payment of Duty
 - C20 Application for the Appointment of a Building to be Used as a Bonded Warehouse
 - C21 Bonded Warehouse-keeper's Licence
 - C22 Request to Repack Warehoused Goods
 - C23 Notice of Transfer of Ownership of Warehoused Goods
 - C24 Ex-Warehouse Home Consumption Entry
 - C25 Ex-Warehouse Export Entry for Goods for Exportation or for Goods for Use as Stores
 - C26 Ex-Warehouse Removal Entry
 - C27 Re-Warehousing Entry
 - C28 Entry Outwards of Vessel
 - C29 Export Entry for Domestic Goods
 - C30 Re-Export Entry for Imported Goods (Not under Draw-back)
 - C31 Application to Load Prior to Entry
 - C32 Application to Reload Goods Unloaded in Error
 - C33 Application to Load Paid or Free Stores
 - C34 Application to Transfer Stores of Aircraft or Vessel
 - C35 Transshipment Entry
 - C36 Certificate of Clearance of Vessel

C37	Outward Manifest of Vessel
C38	Transire
C39	Temporary Cruising Permit for Pleasure Vessels
C40	Export Certificate for Goods Intended for Re-Importation
C41	Application to Import Goods for a Temporary Use or Purpose
C42	Temporary Import Permit for Motor Car, Motor Cycle or Pleasure Vessel (Not Imported Under Own Power)
C43	Declaration of Value for Customs Purposes
C44	Standing Authority in respect of Signing Declaration of Value
C45	Application to Make a Simplified Declaration of Value
C46	Export Entry for Drawback Goods, including Stores
C47	Drawback Claim
C48	Miscellaneous Refunds Claim
C49	Claim for Remission or Refund on Lost, Destroyed, or Pillaged Goods (Regulation 101)
C50	Claim for Rebate or Refund on Damaged Goods (Regulation 102)
C51	Seizure Notice
C52	Request for Compounding of an Offence
C53	Customs Broker's Licence
C54	Application for Payment of Proceeds of Sale of Goods
CB1	Bond for Delivery of Perishable or Other Goods Prior to Payment of Duty
CB2	General Bond for a Bonded Warehouse
CB3	Bond for Movement of Goods from the Place of Landing to a Bonded Warehouse or from a Bonded Warehouse to another Bonded Warehouse
CB4	Bond for the Shipment of Stores
CB5	Bond for Exportation
CB6	Transshipment Bond
CB7	Bond for the Re-exportation of Goods imported for a Temporary Use or Purpose
CB8	Bond for Customs Brokers
CB9	Bond for Security of Duty on Goods Imported by Aircraft or Ship
CB10	General Bond for Security of Customs Revenue

FORM C1
ATTENDANCE REQUEST
BAHAMAS CUSTOMS DEPARTMENT

Place _____

Date _____

No. _____

The Customs Officer,

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

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

Signature _____

Name and _____

Address _____

Approved

_____ (Rank)

_____ (Date and time)

For Customs Use

Staff on duty: _____

Supervisor

FORM C2A
INWARD REPORT — PLEASURE VESSELS
BAHAMAS CUSTOMS DEPARTMENT

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

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

Note 3 — If the foreign pleasure vessel does not clear outwards, the Temporary Cruising Permit (Form No. C39) must be sent by the most expeditious means to the Comptroller of Customs, P.O. Box 155, Nassau, Bahamas from the first foreign port of call after leaving The Bahamas.

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

- A. Port of _____ Date _____
- (1) Name of Vessel _____ Nationality _____
- (2) Document No./Registration No. _____ Master's Name _____
- (3) Port of Departure _____

B. Crew and Passenger Report

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

2. Stores on Board _____
- _____
3. List of Arms and Ammunition _____
- _____

C. Domestic Based Pleasure Vessels only

- (1) Port of Departure _____ Date _____
- (2) Reference to Customs Entry on which duty was paid or exemption granted. No. _____ Date _____

-
- (3) Purposes of Trip Abroad _____
 - (4) Repairs, renovations, accessories and/or goods purchased while abroad _____

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

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

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

In the presence of _____ Signed and declared this _____ day of _____ 19 ____

Proper Officer

Signature of Master

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

FORM C5
DECLARATION OF CONSUMABLE STORES ON BOARD
VESSEL _____
BAHAMAS CUSTOMS DEPARTMENT

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

Articles	Declaration on arrival			Consumed since arrival			Declaration on departure			For official use
	Under seal	Un sealed (in bar)	Total of 2 & 3	By Officers and crew	By Passengers	Other Use (see note)	Under seal	Unsealed (in bar)	Total of 8 & 9	
1	2	3	4	5	6	7	8	9	10	11
Beer-in-bulk-gal.-in bottles, cans Gal.										
Brandy Gal.										
Gin Gal.										
Rum Gal.										
Vodka Gal.										
Whisky Gal.										
Spirits, other Gal.										
Liqueurs Gal.										
Still Wine Gal.										
Sparkling Wine Gal.										
Champagne Gal.										
Vermouth Gal.										
Cigarettes No.										
Cigars No.										
Tobacco, mfr'd Lb.										
Other										

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

Date of arrival _____ 19 _____

Master

Checked _____ 19 _____

Proper Officer

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

Date of departure _____ 19 _____

Master

Checked _____ 19 _____

Proper Officer

Duty amounting to \$ _____ on the goods shown in Column 7 collected to Receipt No. _____ of _____ 19 _____

Proper Officer

FORM C5A

**DECLARATION OF CONSUMABLE STORES ON BOARD AIRCRAFT
BAHAMAS CUSTOMS DEPARTMENT**

Registration No. _____ Flight No. _____

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

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

Date of Arrival _____
_____ Master.

Satisfied with Report of Stores _____
_____ Proper Officer.

New Stores Shipped and General Remarks:—

_____ 19 _____
_____ Proper Officer.

FORM C6 Sheet No. _____

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

BAHAMAS CUSTOMS DEPARTMENT

**Notice to Masters, Officers and Crews of Aircraft/Vessel Regarding Goods brought as their Private Property
from outside The Bahamas**

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

Aircraft/Vessel _____

Arriving from _____

Date of Arrival _____ 19 _____

To the Customs Officer, Port of _____

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

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

Signature (if any member of the crew is unable to sign his name, his mark should be witnessed by a responsible officer of the aircraft/vessel)	Position of Officer or Crew member	Tobacco lb.	Cigars No.	Cigarettes No.	Spirits gal.	Description, quantity, and value of other goods	For official use only
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							
19.							
20.							
21.							
22.							
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							
39.							
40.							

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

Date _____ 19 ____

Master

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

FORM C7
AIRCRAFT GENERAL DECLARATION
(Outward/Inward)

BAHAMAS CUSTOMS DEPARTMENT

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

FLIGHT ROUTING

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

PLACE	TOTAL NUMBER OF CREW	NUMBER OF PASSENGERS ON THIS STAGE	CARGO MANIFEST SHEETS ATTACHED
		Departure Place: Embarking _____	
		Through on same flight	
		Arrival Place: Disembarking _____	
		Through on same flight	

Declaration of Health

Persons on board known to be suffering from illness other than airsickness or the effects of accidents, as well as those cases of illness disembarked during the flight. _____

Any other conditions on board which may lead to the spread of disease _____

Details of each disinsecting or sanitary treatment (place, date, time, method) during the flight. If no disinsecting has been carried out during the flight, give details of most recent disinsecting _____

Sgd. _____
 Crew member responsible

For official use only

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

SIGNATURE _____
 Authorized Agent or Pilot-in-Command

FORM C7A

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

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

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

List of Arms and Ammunition _____

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

I further certify that —

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

Signature of Pilot and Date

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

Official Stamp

(Sgd.) _____
for Comptroller of Customs.

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

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

FORM C10

**APPLICATION TO AMEND INWARD REPORT/OUTWARD MANIFEST*
BAHAMAS CUSTOMS DEPARTMENT**

To the Customs Officer

Port of _____

Name of *aircraft/vessel _____ Rotation No. _____

Date of report _____

Date _____ 19 ____

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

No. of bill of lading _____

Marks and numbers of packages _____

No. and description of packages _____

Description of goods _____

Measurement and/or weight on bill of lading _____

Consignee _____

Consignor _____

Master or Agent

Amendment * accepted/not accepted.

Proper Officer

Date _____ 19 ____

* Delete whichever is inapplicable.

FORM C11

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

BAHAMAS CUSTOMS DEPARTMENT

No. _____

Port of _____

Date _____ 19 ____

The Customs Officer,

Permission is requested for the aircraft/vessel _____
to proceed to _____ at _____ a.m./p.m.
on the _____ for the purpose of loading/unloading cargo.

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

Master or Agent

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

Date _____ 19 ____

Proper Officer

FORM C12
LANDING CERTIFICATE
 BAHAMAS CUSTOMS DEPARTMENT

Port of _____

This is to certify that from examination of the records of this Department, it appears that the following described goods were imported and landed at this Port, from aircraft/vessel _____ which arrived at this Port on _____ 19 ____ from _____

Bill of Lading or Consignment Note No.	Marks and Numbers of Packages	Number and Description of Packages	Quantity and Description of goods	Consignee

Date _____ 19 ____

 for Comptroller of Customs
 Bahamas Customs Department

**FORM C13
HOME CONSUMPTION ENTRY**

FOR OFFICIAL USE ONLY (to be printed in black on white paper — size 14" x 8 1/2")

Signature of Entry Checker _____ Entry No. and Date _____
 Date _____
 Amount Received _____ Import Licence Number _____
 Cashier _____

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

If post entry, number and date of previous entry _____
 Storage Charges _____

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

Total number of packages in words									
Totals									
I/We _____ of _____ do hereby declare that I am/we are the Owner/s or Agent duly authorised by the Owner/s of the goods declared in this entry, and further declare that the above particulars are true and complete.									
Declare of this _____ day of _____ 19 _____	Signed _____	Owner or Agent							
Accepted and Signed _____	Date _____	Proper Officer							

- (The annotated numbers refer to Notes overleaf)
- Notes:** (See annotated Note numbers overleaf)
1. **Supplier.** A single entry covering goods liable to ad valorem duties from various suppliers consigned to one importer and imported in the same aircraft or vessel may be accepted provided that —
 - (a) the name and address of each supplier is declared; and
 - (b) a separate Declaration of Value form is completed in respect of each consignment included in the importation
 2. **Country of Origin.** The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom houses.
 3. **Mode of Importation.** Insert "O" if goods are imported by air or "I" if imported by sea.
 4. **Tariff Heading and Statistical Numbers.** See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading
 5. **Statistical Quantity and Quantity Unit Code.** The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Unit Code column.
 The code number of the appropriate unit of quantity must be declared in accordance with the list of quantity code numbers available at Custom houses.
 7. **General or Preference Rates of Duty.** When general rates are declared, insert "1"; when preference rates are declared, insert "0".
 8. **Value.** The value declared must be in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted. Where exemption from duty is claimed, the authority for exemption must be quoted and the claim signed by a responsible person on behalf of the body entitled to exemption.

FOR OFFICIAL USE ONLY

FORM C14A**DECLARATION BY PURCHASER FOR GOODS SOLD AS
OVER THE COUNTER SALE OF BONDED GOODS****BAHAMAS CUSTOMS DEPARTMENT**

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

Signed:

Dated:

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

FORM C14B

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

BAHAMAS CUSTOMS DEPARTMENT

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

Signed:

Dated:

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

FORM C17
ACCOMPANIED BAGGAGE DECLARATION

BAHAMAS CUSTOMS DEPARTMENT

1. Declarations

Disembarking passengers are required to make an oral declaration of all goods which they are carrying or which are in their baggage and to complete this form in respect of any such goods which are liable to duty. Members of a family residing in one household and travelling together may make a single declaration.

2. Duty Free Allowances

These include:—

- (a) alcoholic beverages not exceeding one quart of spirits and one quart of wine (adults only);
- (b) tobacco not exceeding one pound in weight or 200 cigarettes or 50 cigars (adults only);
- (c) any other articles up to a limit of value of \$25, except that where the passenger is a returning resident returning after an absence of one year or more, the limit of value is \$240.00.

3. Prohibited and restricted goods

The importation of certain goods is prohibited or restricted by law. Failure to declare such goods to the Customs officers may involve seizure and liability to penalties. Such goods include fruit or other plant materials, animals, birds, drugs, firearms and indecent or obscene articles.

4. Warning

Any person who makes an oral or written declaration which is false or incorrect is liable to penalties and the goods concerned may be forfeited.

DECLARATION

I hereby declare that the particulars entered overleaf are a true and correct statement of my baggage and of the goods carried by me and that, except where otherwise stated, the goods are intended solely for my personal or household use and have been in my use and possession as stated overleaf.

I further declare that —

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

* Delete where inappropriate

Full Name _____

Signature of Declarant _____

Address in The Bahamas _____ Date _____ 19 ____

Arrived by (name of ship, flight number of aircraft) _____

FORM 17
BAGGAGE DECLARATION
 BAHAMAS CUSTOMS DEPARTMENT

The baggage consists of (number) _____ packages.

Description and Quantity of Goods	Where and When Obtained and Whether Used or Unused	Value	For Customs Use Only	
			Rate	Duty
			Total	

Receipt No. _____

 (Cashier)

 Customs Officer

FORM C18
UNACCOMPANIED BAGGAGE DECLARATION
 BAHAMAS CUSTOMS DEPARTMENT

1. **Declarations.** The owner of any unaccompanied baggage must make a correct and complete declaration on this form of the whole of the unaccompanied baggage and the goods contained therein. Relevant invoices and packing lists should be produced to facilitate clearance.
2. **Prohibited and restricted goods.** The importation of certain goods is prohibited or restricted by law. Failure to declare such goods may involve seizure and liability to penalties. Such goods include fruit or other plant materials, animals, birds, dogs, firearms and indecent or obscene articles.
3. **Warning.** Any person who makes any declaration relating to the Customs which is false or incorrect is liable to penalties and the goods concerned may be forfeited.

DECLARATION

I hereby declare that the particulars entered overleaf are a true and correct statement of my unaccompanied baggage imported by aircraft/vessel _____ arriving at (port) _____ on (date) _____ and that, except where otherwise stated, the goods are intended solely for my personal or household use and have been in my use and possession as stated overleaf.

I further declare that —

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

* Delete where inappropriate

Full Name _____

Signature of Declarant

Address in
 The Bahamas _____ Date _____ 19 ____

FORM 18

The baggage consists of (number) _____ packages.

Description and Quantity of Goods	Where and When Obtained and Whether Used or Unused	Value	For Customs Use Only	
			Rate	Duty
			Total	

Receipt No. _____

_____ (Cashier)

_____ Customs Officer

FORM C19

S.I. 84/2009, r. 3.

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

BAHAMAS CUSTOMS DEPARTMENT

Port _____

Date _____ 19__

To the Customs Officer

at _____

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

* Delete where inappropriate

Importer or Broker

Vessel's Name & Voyage No. or Aircraft Flight No.	Date of Arrival	From	Bill of Lading No. or Waybill No.
Marks and Number of Packages	Number and Type of Package	Quantity and Description of Goods	Value

Release Approved

Bond No. _____ / Deposit of \$ _____ collected to Receipt No. _____
dated _____ 19__

Proper Officer

For Customs Use Only.

FORM C20

**APPLICATION FOR THE APPOINTMENT OF A BUILDING TO BE USED AS
A BONDED WAREHOUSE**

BAHAMAS CUSTOMS DEPARTMENT

To the Minister of Finance, through the Comptroller of Customs.

I apply for the appointment of the under-mentioned building to be used as a bonded warehouse. Plans of the building and of its situation in relation to neighbouring buildings are attached to this application.

Name and address of applicant _____

Whether warehouse is for general or private use _____

Estimated amount of duty chargeable on goods likely to be warehoused at any one time _____

Name of proposed surety _____

PARTICULARS OF BUILDING —

Address and situation _____

Whether whole or part of building _____

If part, for what purpose is remainder used and by what means is the proposed bonded warehouse part secured from the rest

Of what material is the building constructed _____

Dimensions of proposed bonded warehouse _____

Description of doors and how fastened _____

Description of windows and how fastened _____

Materials of roof or ceiling and how secured _____

Ventilation and how secured _____

_____ 19 _____

Signature of Applicant

Recommendation of Comptroller of Customs

_____ 19 _____

Comptroller of Customs

Appointed approved as General Bonded Warehouse

Private

_____ 19 _____

Minister of Finance

FORM C21
BONDED WAREHOUSE KEEPER'S LICENCE
 BAHAMAS CUSTOMS DEPARTMENT

(Name) _____

is hereby licensed as a bonded warehouse keeper in accordance with The Bahamas Customs Management Act, in respect of* General Private Bonded Warehouse No. _____ which has been appointed for the
 Private
 warehousing therein of (goods) _____

This licence is valid from the _____ day of _____ 19 ____ to the 31st December next ensuing, unless earlier revoked.

Dated _____ 19 ____ _____
 for Comptroller of Customs

Licence Fee ____ dollars collected

to Receipt No. _____ dated _____ 19 ____

 Cashier

FORM C22
REQUEST TO REPACK WAREHOUSED GOODS
 BAHAMAS CUSTOMS DEPARTMENT

Place _____

Date _____ 19 ____

The Customs Officer

Permission is requested to repack the undermentioned goods deposited in Bonded Warehouse No. ____ situated at _____

PARTICULARS OF WAREHOUSING

Importing Aircraft/Vessel	Rotation No.	Entry No. and Date	Date of Warehousing	Warehouse Register	
				Number	Page

GOODS TO BE REPACKED

Packages		Description of Goods	How to be repacked	
Marks and Numbers	Number and Description		Marks and Numbers	Number and Description

Owner or Agent

Permission to repack granted subject to the following conditions:—

Date _____

Proper Officer

Repack under Supervision. Satisfied.

Date _____

Proper Officer

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

Date _____

Proper Officer

FORM C23
NOTICE OF TRANSFER OF OWNERSHIP OF WAREHOUSED GOODS
 BAHAMAS CUSTOMS DEPARTMENT

Place _____

Date _____

To Customs Officer

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

Importing Aircraft or Vessel	Rotation No.	Entry No. and Date	Marks and Number of Packages	Description of goods	Warehouse Register and Page

_____ Former Owner or Agent

CERTIFICATE OF ACCEPTANCE BY NEW OWNER

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

Date _____

_____ New Owner or Agent

Transfer approved and noted in Warehouse Register No. _____ Page _____

Date _____

_____ Proper Officer

Notes: (See annotated Note numbers overleaf)

1. Does not apply to this form of entry
2. **Country of Origin.** The code number appropriate to the country of origin must be inserted. Lists of country of origin code numbers are available at Custom houses.
3. **Mode of Importation.** Insert "O" if goods are imported by air or "1" if imported by sea.
4. **Tariff heading and Statistical Numbers.** See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
5. **and 6. Statistical Quantity and Quantity Unit Code.** The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification." A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" is inserted in the Quantity Unit Code column.
The code number of the appropriate unit of quantity must be declared in accordance with the list of quantity code numbers available at Custom houses
7. **General Preference Rates of Duty.** When general rates are declared, insert "1"; when preference rates are declared, insert "O".
8. **Value.** The value declared must be in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act

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

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

FOR OFFICIAL USE ONLY

Total number of packages in words					 Proper Officer
<p>I/We _____ of _____ the exporter (or agent duly authorised by the exporter) of the above declared goods hereby declare that the above particulars are true and complete and I/we hereby give notice of intention to remove the goods from Bonded Warehouse No. _____ at _____ under * Exportation Ships Stores Bond No. _____ dated _____ for immediate * exportation to _____ (destination) shipment for use as stores</p>						
Declare this _____ day of _____ 19 _____	Signed _____			Exporter or Agent		\$ _____
Accepted and Signed _____	Proper Officer			Date _____		Stamp Tax
						Storage Charge (Govt. Bonded Warehouse Only)
						TOTAL

- * Delete words applicable (The annotated numbers refer to Notes overleaf)
- Notes:** (See annotated Note numbers overleaf)
- Mode of Exportation.** Insert "O" if goods are to be exported by air, or "I" if to be exported by sea.
 - Country of Origin of Goods.** The code number appropriate to the country of origin of goods must be inserted. Lists of country of origin code numbers are available at Custom houses.
 - Country of Destination or Stores Code.** For exports, the code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom houses. If goods are to be shipped for use as stores, insert code "S".
 - Tariff Heading and Statistical Numbers.** See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared, followed in brackets by the Statistical Classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
 - and 6. **Statistical Quantity and Quantity Unit Code.** The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "40" inserted in the Quantity Code Unit column.
- The code number of the appropriate unit of quantity must be declared in accordance with the list of quantity code numbers available at Custom houses.
- F.O.B. Value.** The free on board value of the goods must be declared in accordance with the contract of sale.

WARNING

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

- for exportation to a light aircraft or a vessel of less than 10 tons register; or
- for use as stores to a light aircraft or a vessel of less than 500 tons register.

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

FOR OFFICIAL USE ONLY

Total number of packages in words _____		Total	Proper Officer
I/we _____ of _____ the owner (or agent duly authorised by the Owner) of the above declared goods hereby declare that the above particulars are true and complete and I/We give notice of intention to remove the goods from Bonded Warehouse No. _____ at _____ under Removal Bond No. _____ dated _____ 19 _____ at _____ under Bond No. _____ at _____			
Declared this _____ day of _____ 19 _____ Signed _____		Owner or Agent	
Accepted and Signed _____		Date _____	
Proper Officer		Proper Officer	
		BOND DUTY (1%) \$ _____	
		STORAGE CHARGES (Govt. bonded Warehouse Only) _____	
		TOTAL _____	

(The annotated numbers refer to Notes overleaf)

Notes: (See annotated Note numbers overleaf)

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

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

5. **General or Preference Rates of Duty.** When general rates are declared, insert "1"; when preference rates are declared, insert "0".
6. **Warehoused Value.** The value to be declared is the value entered in the Customs warehousing account.

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

FOR OFFICIAL USE ONLY

FORM C28
ENTRY OUTWARDS OF VESSEL
 BAHAMAS CUSTOMS DEPARTMENT

Rotation No. _____

Date _____ 19 ____

Port of _____

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

Last voyage from _____ with cargo
 in ballast

Lying at _____

Date of Inward Report _____

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

 Master or Agent

Cargo remaining on board _____

Stores remaining on board _____

Allowed

Date _____ 19 ____ _____

Proper Officer

FORM C29
EXPORT ENTRY FOR DOMESTIC
GOODS

BAHAMAS CUSTOMS DEPARTMENT

FOR OFFICIAL USE ONLY (to be printed in blue on buff paper - size 14" x 8 1/2")

Signature of Entry Checker _____	Entry No. and Date _____
Date _____	
Amount Received _____	
Cashier _____	

Port _____

Wharf or Station _____

NAME AND ADDRESS OF EXPORTER _____

NAME AND ADDRESS OF BROKER _____

Name of Aircraft or Vessel	Rotation Number	Date of Departure	Mode of Exportation		Country of Destination		Export Licence on Permit			For Official Use
			Code	1	Code	2	4	5	6	
PACKAGES	3	Number and Description	Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS			STATISTICAL		F.O.B Value	Goods examined. Satisfied as entered
							4	5		
								\$	Certified	
									packages shipped in aircraft vessel	
									Proper Officer	
									Short shipment (if any)	

Total number of packages in words _____ Total _____
 I/We _____ of _____ the exporter (or agent duly authorised by the exporter) the above declared goods hereby declare that the above particulars are true and complete, that the said goods were produced or manufactured in The Bahamas and are hereby entered for exportation to _____ (destination).
 Declared this _____ day of _____ 19 _____ Signed _____ Exporter or Agent
 Accepted and Signed _____ Date _____ Proper Officer _____

	\$
STAMP TAX	c

(The annotated numbers refer to Notes overleaf)

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation.** Insert "O" if goods are to be exported by air, or "I", if to be expected by sea.
2. **Country of Destination.** The code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom houses.
3. **Tariff Heading and Statistical Numbers.** See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading.
4. **and 5. Statistical Quantity and Quantity Unit Code.** The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity column is to be left blank and the code "4j" inserted in the Quantity Unit Code column.
6. **F.O.B. Value.** The free on board value of the goods must be declared in accordance with the contract of sale.

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

FOR OFFICIAL USE ONLY

FORM C31
APPLICATION TO LOAD GOODS PRIOR TO ENTRY
BAHAMAS CUSTOMS DEPARTMENT

The Customs Officer _____ No. _____
 _____ Port _____

I/We _____ of _____
 request permission to load prior to making export entry the following goods by the aircraft/vessel
 _____ on or about the _____ day of _____ 19 _____

PARTICULARS OF GOODS

Packages:

Marks and numbers _____
 Number of description _____
 Number, in words _____

Description of Goods _____

Quantity _____
 F.O.B. Value _____
 Destination _____
 Name and address of consignee _____

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

Date _____ 19 _____

 Exporter or Agent

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

Date _____ 19 _____

 Proper Officer

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

FORM C32

APPLICATION TO RELOAD GOODS UNLOADED IN ERROR

BAHAMAS CUSTOMS DEPARTMENT

The Customs Officer _____

No. _____

Date ____ 19__

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

Packages		DESCRIPTION OF GOODS
Marks and Numbers	Number and Description	

Master or Agent

Permission is granted subject to the following conditions —

Date _____

Proper Officer

Received on board the above-mentioned goods.

Date _____ 19 ____

Master or Agent

FORM C33
APPLICATION TO LOAD DUTY PAID OR FREE STORES
 BAHAMAS CUSTOMS DEPARTMENT

The Customs Officer _____ No. _____
 _____ Date _____ 19 ____

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

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

Number of Crew _____

Number of Passengers _____

Duration of Voyage _____ days.

NUMBER OF PACKAGES	DESCRIPTION AND QUANTITY OF STORES

 Master or Agent

*Approved in full _____
 Approved as amended _____

Date _____ 19 ____

 Proper Officer

FORM C34

APPLICATION TO TRANSFER STORES OF AIRCRAFT OR VESSEL

BAHAMAS CUSTOMS DEPARTMENT

The Customs Officer _____

No. _____

Date _____ 19 ____

Permission is hereby requested to transfer the under-mentioned stores from the aircraft/vessel _____ to the aircraft/vessel _____ under Bond (Form CB 4) No. _____ of _____

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

Aircraft/Vessel _____

_____ Master or Agent

Approved

Date _____ 19 ____

_____ Proper Officer

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

Aircraft/Vessel _____

_____ Master or Agent

Date _____ 19 ____

Stores as above loaded on aircraft/vessel _____

_____ Proper Officer

Date _____ 19 ____

Total Number of Packages in Words	Total		

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

Dated this _____ day of _____ 19 _____ Signed _____

Owner or Agent

Accepted and Signed _____ Date _____

(The annotated numbers refer to Notes overleaf)

Notes: (See annotated Note numbers overleaf)

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

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

8. **Value.** The value declared must be in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.

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

FOR OFFICIAL USE ONLY

FORM C36

CERTIFICATE OF CLEARANCE OF VESSEL

BAHAMAS CUSTOMS DEPARTMENT

PORT OF _____

This is to certify to whom it may concern, that the _____
_____ of _____ tons
burden, whereof _____ is Master, has been duly
cleared for _____ with the
undermentioned Cargo viz: _____

Given under my hand at the aforesaid port, this
_____ day of _____ 19 ____

for Comptroller of Customs
Bahamas Customs Department

FORM C37

OUTWARD MANIFEST OF VESSEL

BAHAMAS CUSTOMS DEPARTMENT

Port of _____

Rotation No. _____

Agent's name _____

Date of departure _____

Name and Description of Vessel	Nationality and, if British, port of registry, otherwise, country	Net Registered Tonnage	Number of Crew	Number of Passengers	Name of Master	Destination

Page _____

OUTWARD MANIFEST OF CARGO

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

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

Signed and declared this _____ day of _____ 19 _____

in the presence of _____

Proper Officer

Master or Agent

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

FORM C38

TRANSIRE

BAHAMAS CUSTOMS DEPARTMENT

Port of _____ Transire No. _____
 Date _____

Name of Aircraft or Vessel	Port of Registry	Rotation No.	Date of Arrival	Name of Master	Net Registered Tonnage	Number of Crew	Port at which Cargo will be Discharged
----------------------------	------------------	--------------	-----------------	----------------	------------------------	----------------	--

CARGO

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

I declare the above particulars to be a true account of the coastwise cargo loaded, or intended to be loaded, at this port for carriage to _____ (destination). Declared this _____ day of _____ 19 ____

 Master

Accepted and Signed _____ Date _____
 Proper Officer

FORM C39
TEMPORARY CRUISING PERMIT
 BAHAMAS CUSTOMS DEPARTMENT

SERIAL NO. _____

Port of _____

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

REPORT OF EQUIPMENT AND STORES

DUTY PAID AND FREE	DUTY NOT PAID

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

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

Date _____

Signature _____

Master or Owner

Issued this ____ day of _____ 19 ____

Comptroller of Customs

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

FORM C40
EXPORT CERTIFICATE FOR GOODS INTENDED FOR
RE-IMPORTATION
 BAHAMAS CUSTOMS DEPARTMENT

Serial No. _____

Date _____

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

Name and address of Exporter _____

Name and address of Consignee _____

Purpose of exportation _____

By * Sea/Air/Post

* Local produce/Imported goods duty paid

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

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

Goods examined
 Certified exported

_____ Proper Officer

_____ Exporter or Agent

_____ Place of Exportation

* Delete words inapplicable.

This Certificate should be produced to Customs when the goods are re-imported.

I/We _____ of _____ the _____ Cashier
 owner (or agent duly authorized by the owner) request permission to take delivery of the above declared goods, imported as *
 (Regulation 92 goods only)
 cargo/baggage, under Section 82 of the Customs Management Act * without payment of duty/on payment of duty at 2½ per
 cent under Regulation 92 for which prior approval of the Minister of Finance has been obtained in his letter reference
 extended to the _____ day of _____
 19 _____

Declared this _____ day of _____ 19 _____
 * Delete words inapplicable
 (The annotated numbers refer to Notes overleaf.)
EXAMINATION OF GOODS ON EXPORTATION
 Goods examined and found _____

 With the permission of the Comptroller of Customs import
 duty on the goods not produced for exportation has been
 brought to account on entry No. _____ of _____ 19 _____
 (Unless such permission is obtained the deposit is forfeited or
 the full duty on all the goods must be paid if all the goods are
 Port _____ Proper Officer _____
 Date _____ 19 _____

CERTIFICATE OF RE-EXPORTATION
 The goods reported on the above examination account
 were exported as * cargo/baggage on the _____ day of _____
 19 _____ by the _____ * aircraft/vessel
 Port _____ Proper Officer _____
 Date _____ 19 _____

CANCELLATION OF SECURITY
 * The deposit of \$ _____ has been refunded on Voucher No. _____ of _____ 19 _____
 * Bond No. _____ of _____ discharged.
 Port _____ Proper Officer _____
 Date _____

* Delete words inapplicable
 Notes : (See annotated Note numbers overleaf)
 1. Country of Origin. The code number appropriate to the country of origin must be inserted. Lists
 of country of origin code numbers are available at Custom houses.
 2. Mode of Transportation. Insert "O" if goods are imported by air or "T" if imported by sea.
 3. Tariff heading and Statistical Numbers. See Rule 6 of the Rules for the Interpretation of the
 First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared,
 followed in brackets by the Statistical Classification No., where such bracketed numbers
 appear against the appropriate heading or sub-heading.
 4. General or Preference Rates of Duty. When general rates are declared, insert "G", when
 preference rates are declared, insert "O".
 Value. The value declared must be in accordance with the Bahamian Valuation Standard as
 required by Section 86 and the Third Schedule of the Customs Management Act.

This application must be completed in ink or typewritten. Illegible or incomplete forms will not be
 accepted.
 FOR OFFICIAL USE ONLY

FORM C42

TEMPORARY IMPORT PERMIT

* MOTOR CAR MOTOR CYCLE PLEASURE VESSEL
(not imported under own power)

BAHAMAS CUSTOMS DEPARTMENT

Name of Importing Vessel	Date of Arrival	From Whence Imported	Name of Export Vessel	Date of Departure	Destination

Temporary Importation Application No. and Date	Motor Car, Motor Cycle or Pleasure Vessel	Name and Type	Body or Chassis No.	Foreign Registration No.	Value (From Form C. 41)

Name of Importer _____

Address in The Bahamas _____

The application made on Form C.41 to import the above-described * motor car/motor cycle/pleasure vessel for temporary use in The Bahamas for a period of six months or, if the imported article is a pleasure vessel, for a period of twelve months is approved and permission is granted for such use by the importer, excluding use for commercial purposes or for hire.

This permit expires on the _____ day of _____ 19 _____

Date _____

Place _____

_____ for Comptroller of Customs

* Delete words inapplicable

This permit, together with the relevant Form C.41 must be delivered to Customs at the time of re-exportation.

FORM C43

**DECLARATION OF VALUE FOR CUSTOMS PURPOSES
(to be added to the Entry for Importation Goods)**

(to be printed in red on white paper — size 8½” x 14”)

BAHAMAS CUSTOMS DEPARTMENT

A.	1. Description of the goods to which declaration refers (in normal trade terminology)		
	2. Quantity (Number, volume, weight)		
B.	Basis for the calculation of the dutiable value		
	3. Price invoiced (in currency paid):		
	Rate of Exchange	Bah. \$	_____
	4. Alternative basis of calculation (hiring charges, rent)		

C.	Items which go to make up the dutiable value but are not included in the amount under 3.		Bah. \$
	5. Cost of services rendered by intermediaries:	+	_____
	6. Cost of packings and packing charges:	+	_____
		+	_____
	7. Delivery charges to the place of entry in The Bahamas:		
	a) Freight _____		
	b) Insurance _____		
	c) Other costs _____	+	_____
	8. Other charges (analysis, consular fees, etc.)	+	_____
	9. Royalties and other disbursements:	+	_____
	10. Rebates and other reductions:	+	_____
	11. Duties and taxes paid outside The Bahamas:	+	_____
D.	Items which do not go to make up the dutiable value, but are included in the amount under B:		Total B & C _____
	12. Duties and taxes due on importation:		_____
	13. Delivery charges relating to transport inside Bahamian territory		_____
	14. Other charges (e.g., Customs clearances):		_____
	15. Other items:		_____

	Total of D		_____
	Total of B plus		_____
	C less D		_____

- E. Has a rate of adjustment been fixed for the above kind of imports by the Comptroller?
 No Yes
 _____ % on _____ price
 by letter of _____
16. (a) Seller (or Consignor in case no sale is involved):

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

 (c) Has an intermediary been involved in the transaction?
 No Yes Address _____
17. (a) Nature of the Transaction:
 Sale Hire Lease Consignment
 Other _____
 (b) Date of contract: _____ Date/number of invoice: _____
- 13 Commercial status of the buyer:
 Retailer: Wholesaler: Others:
19. Terms of delivery:
 f.o.b. c.i.f. free domicile at _____
 Other terms
20. Place where goods were brought into The Bahamas:

21. Terms of payment:

22. Is there any commercial, financial or other relationship contractual or otherwise (apart from that created by the transaction itself) between the buyer (or consignee) and the supplier?
 No Yes
 viz. Subsidiary _____ | | Sole concessionaire _____ | |
 Branch office _____ | | Others _____ | |
23. Were the goods manufactured under patent or are they the
 (a) Subject of other industrial or intellectual property right?
 No Yes Viz. Patent
 Design Model Copyright Trademark
 Other _____
 (b) Is the value of any such right included in the invoice price?
 Yes No
24. Will part of the proceeds of the subsequent resale, other disposal or use of the goods accrue either directly or indirectly to the seller?
 Yes No
 Other facts: _____

I, _____
 being the authorized _____ of _____
 (Name of buyer or consignee)

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

_____ Date _____ Signature

FORM C44

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

BAHAMAS CUSTOMS DEPARTMENT

To The Comptroller of Customs, Nassau

I/We * _____
(name of importer)

of _____
(address of importer)

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

on my/our * behalf to declare the value and other matters relating to the goods concerned, in respect of all goods imported by me/us * , in accordance with the Customs Management Act and the Tariff Act.

I/We * hereby declare that the signature endorsed below is the specimen of the signature which will be used by the person/company * authorized by me/us *

Specimen of Signature

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

Date _____

* Delete the inapplicable words.

FORM C45

APPLICATION TO MAKE SIMPLIFIED DECLARATION OF VALUE

BAHAMAS CUSTOMS DEPARTMENT

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

being the _____
 (status of signatory)

of _____
 (name of importer)

hereby request the Comptroller to waive the requirements to furnish in support of each entry a separate Declaration of Value (Form No. C42) with respect to the undermentioned goods which are all imported by my/our firm under the same commercial terms.

1. Description of the goods in normal trade terminology

	1.	2.	3.

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

3. Has an intermediary been involved in the transaction?

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

If yes, what is his remuneration?

4. Nature of transaction:

Sale	Hire	Lease	Consignment	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

5. Date of contractual arrangements, if any _____

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

Retailer	Wholesaler	Other
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Viz. _____

7. Goods were brought to The Bahamas by

Sea	Air	Other means
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Viz. _____

8. Terms of delivery

fob	cif	free domicile
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Other terms: _____

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

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

b) rate of insurance _____

c) other costs _____

10. Terms of payment: _____

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

	subsidary	branch office
	<input type="checkbox"/>	<input type="checkbox"/>
	sole concessionaire	others
	<input type="checkbox"/>	<input type="checkbox"/>

Viz. _____

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

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

If yes:

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

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

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

It is paid as follows: _____

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

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

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

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

**FORM C46
EXPORT ENTRY FOR DRAWBACK
GOODS, INCLUDING STORES**

FOR OFFICIAL USE ONLY (to be printed in black on light blue paper - size 14 x 8 1/2") Aircraft

Port _____ BAHAMAS CUSTOMS DEPARTMENT

Wharf or Station _____

NAME AND ADDRESS OF EXPORTER _____

NAME AND ADDRESS IMPORTER OF GOODS (if different from exporter) _____

NAME AND ADDRESS OF BROKER _____

Signature of Entry Checker _____
Date _____
Amount Received _____
Cashier _____

Entry No. & Date _____

Name of Aircraft or Vessel	Rotation Number	Date of Departure	Mode of Expiration	Country of Destination or Stores Code		Name and Rotation of Import Aircraft Vessel	Country of Origin of Goods		Number and Date of Import Duty	Value on Importation		Amount of Duty Paid		
				Code	Code		Code	Code		\$	c	\$	c	
PACKAGES														
Marks and Numbers	Tariff Heading and Statistical Numbers	COMMERCIAL DESCRIPTION AND QUANTITY OF GOODS				Quantity in figures	Quantity Unit Code	Official Use Only	F.O.B VALUE	Amount of Drawback Claimed	Bond No. in force.	Proper Officer		
									\$	c	\$	c	Shipped packages as entered.	
													Proper Officer	
													Date	
													Received packages on board Aircraft/vessel	
													Master	
													Examined on board Aircraft/ vessel	
													the packages as entered	
Total number of packages in words										Totals				
										19				

I/We _____ of _____ the exporter (or agent
 duly authorised by the exporter) of the above declared goods hereby declare that the above particulars are true and
 complete and hereby enter the said goods for * exportation to _____ (destination). I/We
 further declare that the goods comply with the conditions of the Customs laws relating to shipment for use as
 Declared this _____ day of _____ 19 _____ Signed _____
 Exporter or Agent

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

Approved and Signed _____ Date _____
 Proper Officer

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

Notes: (See annotated Note numbers overleaf)

1. **Mode of Exportation.** Insert "O" if goods are to be exported by air, or "I", if to be exported by sea.
 2. **Country of Destination.** The code number appropriate to the country of destination must be inserted. Lists of country of destination code numbers are available at Custom houses.
 3. **Country of Origin of Goods.** The code number appropriate to the country of origin of the goods must be inserted. Lists of country of origin code numbers are available at Custom houses.
 4. **Value of Importation.** The value to be declared is the value of the goods on importation in accordance with the Bahamian Valuation Standard as required by Section 86 and the Third Schedule of the Customs Management Act.
 5. **Tariff Heading and Statistical Numbers.** See Rule 6 of the Rules for the Interpretation of the First Schedule of the Tariff Act. The tariff heading or sub-heading number must be declared, followed in brackets by the statistical classification No., where such bracketed numbers appear against the appropriate heading or sub-heading.
 6. and 7. **Statistical Quantity and Quantity Unit Code.** The Statistical Quantity is to be declared in the unit of quantity appropriate to the goods. The unit of quantity for each description of goods is shown in the First Schedule of the Tariff Act in the column headed "Unit for Classification". A dash in that column indicates that the goods are classified statistically by value and in such cases, the Quantity Column is to be left blank and the code "40" inserted in the Quantity Code Unit column.
- The code number of the appropriate unit of quantity must be declared in accordance with the list of quantity code numbers available at Custom houses.

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

WARNING:
 In accordance with the Customs Management Act drawback will NOT be allowed in respect of goods entered —
 (a) for exportation in a light aircraft or a vessel of less than 10 tons register; or
 (b) for use as stores in a light aircraft or a vessel of less than 500 tons register.
 Such goods must not be entered on this form. Form C30 or C33 should be used as appropriate.
 All entries must be completed in ink or typewritten. Illegible or incomplete entries will not be accepted.

FOR OFFICIAL USE ONLY

**FORM C47
DRAWBACK CLAIM**

BAHAMAS CUSTOMS DEPARTMENT

PORT _____ No _____

I/We _____ of _____
having entered the under-mentioned goods for * exportation to _____

* /or use as stores in the * aircraft/vessel _____ and having fulfilled the conditions on which drawback is allowed hereby apply for the drawback due thereon.

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

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

Declared this _____ day of _____ 19 ____

Exporter or Agent

Claim checked and endorsed against Export Entry No. _____ of _____ and Import Duty Entry No. _____ of _____

Drawback of \$ _____ cents _____ (dollars _____ cents _____ (in words)) authorised.

Treasury Voucher No. _____ of _____ prepared.

Date _____

Station _____

Proper Officer

* Delete words inapplicable

FORM C48

MISCELLANEOUS REFUNDS CLAIM

BAHAMAS CUSTOMS DEPARTMENT

To: The Customs Officer

at _____

I/We _____ of _____
 hereby apply for a refund of (nature of duty, etc.) _____
 amounting to \$ _____ cts. _____ (_____ (in
 words)) on the following grounds, viz. _____

No. and Date of Customs Documents	Description of Goods and Other particulars of Claim	Value of Goods	Amount Claimed
Total			

Date _____
_____ Claimant

Claim check, relative documents noted.
 Refund of \$ _____ cts. _____ (dollars _____ cents _____
 (in words)) authorized.
 Treasury Voucher No. _____ of _____ prepared.

Date _____
 Station _____
_____ Proper Officer

FORM C49

CLAIM FOR REMISSION OR REFUND* ON LOST, DESTROYED OR PILLAGED GOODS (Regulation 101)

BAHAMAS CUSTOMS DEPARTMENT

To: The Customs Officer

at _____

I/We _____ of _____ hereby apply for a * remission-refund of duty amounting to \$ _____ cts _____ (dollars _____ cents _____ (in words)) in accordance with section * 92/94 of the Customs Management Act, in respect of the under-mentioned goods.

I/We declare that the stated quantities of goods have not, and will not, be taken into consumption in The Bahamas and were lost/destroyed/pillaged * during the voyage/before delivery from Customs control, in proof whereof I/we submit the following documentary evidence, (nature of evidence).

Name of Aircraft or Vessel	Rotation No.	Date of Arrival	Arrived From	
Entry No. & Date or Bill of Lading No. of Gods not yet entered	Description of Goods and Other particulars of Claim		Value	Amount Claimed
Total				

Date _____

 Signature of Claimant

Satisfied from evidence produced, namely (nature of evidence) _____

that the above goods were * lost/destroyed/pillaged * during the voyage/before delivery from Customs control and have not and will be taken into consumption in The Bahamas. Claimed checked, relative documents noted.

* Remission of \$ _____ cts. _____ (dollars _____ Refund

cents _____ (in words)) authorised.

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

(Remission only) Manifest, Rotation No. _____ noted.

Date _____

Station _____

 Proper Officer

* Delete words inapplicable

FORM C50

**CLAIM FOR REBATE OR REFUND* ON DAMAGED GOODS
(Regulation 102)**

BAHAMAS CUSTOMS DEPARTMENT

To: The Customs Officer
at _____

I/We _____ of _____ hereby apply for a * remission-refund of duty amounting to \$ _____ cts _____ (dollars _____ cents _____ (in words)) in accordance with section * 93/94 of the Customs Management Act, in respect of the under-mentioned goods which were damaged * during the voyage/before delivery from Customs control.

Name of Aircraft or Vessel	Rotation No.	Date of Arrival	Arrived From	
Entry No. & Date or Bill of Lading No. of Gods not yet Entered	Description and Quantity of Damaged Goods and Particulars of Claim		Value	Amount Claimed

Date _____
Signature of Claimant _____

CERTIFICATE FROM THE INSURER OR CARRIER OF THE DAMAGED GOODS

I/We hereby certified that —
(a) the above-mentioned goods are covered by insurance with the _____ Company,
(b) as a result of a survey, a claim amounting to \$ _____ has been allowed in respect of the above-mentioned goods on account of damage sustained * during the voyage/before the delivery of the goods out of Customs control.

Date _____
* Insurer/Carrier or his Agent _____

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

Date _____
Proper Officer _____

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

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

Date _____
Station _____
Proper Officer _____

FORM C51

NOTICE OF SEIZURE

BAHAMAS CUSTOMS DEPARTMENT

Port of _____

Notice No. _____

To _____

Take notice that (description of things seized) _____

have been seized as liable to forfeiture under The Bahamas Customs Management Act, on the following grounds —

If you claim or intend to claim that the things seized are not liable to forfeiture you should, within one calendar month from the date of this notice, give notice in writing of your claim in accordance with section 129 of the Customs Management Act. In default of such notice the things seized will be deemed to have been lawfully condemned and will liable to be disposed of in such manner as the Comptroller may direct.

Dated at _____ this _____ day of _____ 19 _____

Proper Office

FORM C52

REQUEST FOR COMPOUNDING OF AN OFFENCE

BAHAMAS CUSTOMS DEPARTMENT

To: The Customs Officer

at _____

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

I admit that I committed the offence and I hereby request the Comptroller of Customs to deal with the case under section 141 of the said Act.

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

Dated this _____ day of _____ 19 ____

Signature of Applicant _____

Name and Address of Applicant _____

FORM C53

CUSTOMS BROKER'S LICENCE

BAHAMAS CUSTOMS DEPARTMENT

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

is hereby authorised to act as a Customs broker in The Bahamas, subject to the following conditions —

- (1) The licensee shall faithfully perform his duties to the satisfaction of the Comptroller.
- (2) The licence may be cancelled at any time in the manner provided by the Regulations.
- (3) The licensee shall comply with the Customs Management Act and the Regulations thereunder.

Dated this _____, 19 _____ and valid until 31st December next.

Comptroller

This licence is by me on the conditions stated herein.

Licence Fee of Twenty Dollars

collected to Receipt No. _____

dated _____ 19 _____

Customs broker

Cashier.

FORM C54

APPLICATION FOR PAYMENT OF PROCEEDS OF SALE
OF GOODS

BAHAMAS CUSTOMS DEPARTMENT

To: The Customs Officer

at _____ Date _____

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

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

Owner

FORM C55

S.I. 84/2009, r. 3.

APPLICATION TO IMPORT CHEMICAL SUBSTANCES

BAHAMAS CUSTOMS DEPARTMENT

To: The Comptroller of Customs

Name and Address of Importer _____

Name and Address of Supplier _____

Description and Quantity of Chemical(s) _____

Country of origin _____ Mode of importation _____

Purpose of importation _____

Date _____ Signature of Applicant _____

**PERMIT ISSUED BY THE COMPTROLLER OF
CUSTOMS TO IMPORT CHEMICALS SUBSTANCES**

Place of Issue Permit No

I, being the person charged with responsibility for the administration of the law
relating to chemical precursors and substances, hereby certify that I have
approved the following importation —

Name and address of Importer

Description and quantity of chemicals

Name and address of Supplier

Subject to the undermentioned conditions —

- (i) The importer shall furnish the comptroller with a detailed quarterly report
of the use/disposal of the restricted chemicals
- (ii) Five copies of import entries (C 13) must be presented
- (iii) This permit is valid

Date of issue _____

Comptroller of Customs.

FORM CBI

S.I. 84/2009, r. 3.

¹ GENERAL
² PARTICULAR

**BOND FOR DELIVERY OF PERISHABLE
GOODS PRIOR TO PAYMENT OF DUTY**

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____

are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors and administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

Whereas the above bounden _____

¹ may from time to time import perishable goods

² has imported perishable goods by aircraft/vessel

which arrived from _____ on _____ 19 ____ and whereas the importer wishes to take delivery of the said goods before payment to the Customs of the duties on such goods;

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

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

in the presence of _____)
_____ of _____) _____
_____) Witness

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

in the presence of _____)
_____ of _____) _____
_____) Witness

Approved:

for Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
Words not applicable should be deleted and the deletion initialled by the signatories.

FORM CB2
GENERAL BOND FOR A BONDED WAREHOUSE

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____
are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors and administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

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

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

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

in the presence of _____)
_____ of _____)
_____) _____
_____) Witness

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

in the presence of _____)
_____ of _____)
_____) _____
_____) Witness

Approved:

for Comptroller

FORM CB4

¹GENERAL
²PARTICULAR BOND FOR THE SHIPMENT OF STORES

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____

are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs executors and administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

Whereas the above bounden _____ intends
from time to time to enter goods for loading as stores on aircraft or vessels
² to enter for loading as stores on board the _____

the following mentioned goods, that is to say: —

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

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

in the presence of _____)
_____ of _____)
_____)
_____) Witness

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

in the presence of _____)
_____ of _____)
_____)
_____) Witness

Approved:

for Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
Words not applicable should be deleted and the deletions initialled by the signatories.

FORM CB5

¹ GENERAL BOND FOR EXPORTATION
² PARTICULAR

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____
are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to
be paid to the Comptroller of Customs for which payment well and truly to be made we bind
ourselves and every one of us jointly and severally for and in the whole our heirs executors and
administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____
Whereas the above bounden _____ intends
¹ from time to time to enter goods for exportation
² to enter for exportation
to ³ _____ in the ⁴ _____ the following mentioned
goods, that is to say:- _____

_____ which arrived from _____ on _____ 19 ____ and
whereas the importer wishes to take delivery of the said goods before payment to the Customs of the
duties on such goods;

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

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

in the presence of _____)
_____ of _____) _____
_____) Witness

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

in the presence of _____)
_____ of _____) _____
_____) Witness

Approved: _____
for Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
3. Place of destination.
4. Name of vessel or flight number of aircraft.
Words not applicable should be deleted and the deletion initialled by the signatories.

FORM CB6

¹ GENERAL
² PARTICULAR

TRANSSHIPMENT BOND

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____

are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs, executors and administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

Whereas the above bounden _____ intends
¹ from time to time to enter goods for transshipment from aircraft/vessels arriving in The Bahamas for exportation in aircraft/vessels departing from The Bahamas
² to enter for transshipment from the aircraft/vessel ³ _____ to the _____ aircraft/vessel _____ for exportation to ⁴ _____ the following mentioned goods, that is to say _____
the following mentioned goods, that is to say: _____

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

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

in the presence of _____)
_____ of _____) _____
_____) Witness

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

in the presence of _____)
_____ of _____) _____
_____) Witness

Approved: _____
for Comptroller

1. Applicable to a General Bond intended to cover more than one transaction.
2. Applicable to a Particular Bond for one transaction only.
3. Name of vessel or flight number of aircraft.
4. Place of destination.
Words not applicable should be deleted and the deletions initialled by the signatories.

FORM CB7

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

BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____ of _____ and _____ of _____

are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs, executors and administrators and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

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

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

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

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

in the presence of _____) _____ Witness _____ of _____)

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

in the presence of _____) _____ Witness _____ of _____)

Approved: _____ for Comptroller

FORM CB8
BOND FOR THE CUSTOMS BROKERS
BAHAMAS CUSTOMS DEPARTMENT

Know all men by these presents that we _____
of _____
and _____
of _____

are held and firmly bound unto the Comptroller of Customs in the sum of _____ dollars to be paid to the Comptroller of Customs for which payment well and truly to be made we bind ourselves and every one of us jointly and severally for and in the whole our heirs, executors, and administrators and assigns and every one of them firmly by these presents.

Dated this _____ day of _____ in the year one thousand nine hundred and _____

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

Now the condition of this obligation is that if the above bounden _____ shall faithfully and uncorruptly perform his duties as such broker of the satisfaction to the Comptroller then this obligation shall be void, but otherwise shall be and remain in full force.

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

in the presence of _____)
_____ of _____) _____
_____) Witness

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

in the presence of _____)
_____ of _____) _____
_____) Witness

Approved: _____
for Comptroller