



Tuvalu

CUSTOMS REGULATIONS

**L.N.38/64 8 of 1971 L.N.17/73 L.N. 41/74 L.N. 6/77 L.N.
10/83 L.N.17/83 L.N. 8/86**



Tuvalu

CUSTOMS REGULATIONS

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CUSTOMS ORDINANCE

Commencement [Date]

PART I - CITATION AND INTERPRETATION

1 Citation

These Regulations may be cited as the Customs Regulations.

2 Interpretation

In these Regulations, unless the context otherwise requires —

“**customs form**” means any form required by Part II and any such form shall be in such terms as the Customs Officer may from time to time require and shall be published by notice 1 month before such form shall be required to be used;

“**Custom House**” means the principal office of the Customs Officer or of the proper officer at any port of entry.

PART II - FORMS

3 Specimen customs forms

Current specimens of the customs forms referred to in these Regulations by the letter C and a number may be inspected at the office of the Customs Officer.

4 Completion of customs forms

- (1) Every person required or permitted by the customs laws to submit any form to the Customs Officer or proper officer shall first complete the same by writing thereon all the particulars indicated in the form or required thereby, including his signature in the place reserved for his signature, or otherwise as the Customs Officer or proper officer shall direct, as well as all other particulars specifically required by the customs laws or by the Customs Officer or proper officer. Every such person shall make and subscribe on the form such declarations in regard to the goods or matters therein referred to as the Customs Officer or proper officer shall require.
- (2) Every person required or permitted by the customs laws to submit any form to the Customs Officer or proper officer shall on submission of that form pay to the proper officer such sum (if any) as is set out in schedule 4.

5 Customs forms to be legible and corrections initialled

The particulars contained in any form or document required to be submitted by any person to the Customs Officer or proper officer shall be printed, typed or written legibly in ink or other indelible material, and every alteration that has been made in any such form or document prior to its submission to the Customs Officer or proper officer shall be made in such manner as to leave the error as well as the correction legible. Every such correction shall be initialled by the person making it and, if required by the Customs Officer or proper officer, dated by the person making the correction. Every form or document additional to the original copy shall be produced by means of carbon paper or by such other means as the Customs Officer or proper officer may require.

6 Alterations after submission of customs forms

When after submission of any form or document as provided for in regulations 4 and 5 the person who submitted it desires to make any alteration therein he shall make application so to do, which application the proper officer may require to be made in writing, and if the proper officer in his discretion gives permission to

make such alteration shall make the alteration in like manner as if it were an alteration made under regulation 5.

7 Officer may refuse to accept custom forms

Any officer may refuse to accept or to act upon any form or other document submitted to him for any purpose relating or incidental to the customs unless the requirements of the customs laws in relation thereto have been duly observed.

8 Fractions of a cent to be disregarded

In all final computations of values, duties, rents and other charges contained in customs forms and other documents fractions of a cent shall be disregarded.

PART III - ARRIVAL OF AIRCRAFT AND SHIPS

9 Customs forms to be presented to boarding officer

The master of every steamship (or of any other ship specially allowed to report after bulk is broken) arriving in the waters of Tuvalu shall, unless the Customs Officer shall otherwise direct, present to the customs boarding officer or other proper officer the report of the ship's stores, crew's store list, and of any packages or parcels for which no bill of lading has been issued, in the customs forms C1, C2, and C3 respectively immediately such officer boards the ship, and shall point out to him the location of all such stores, and produce to him all such packages and parcels and comply with any instructions which the officer may give regarding the landing, entry and delivery of any such packages and parcels.

10 Master of ship required to report before bulk is broken

The master of a ship required to report before bulk is broken may, if permitted by the proper officer, make report of the stores and of any packages or parcels for which no bill of lading has been issued on the cargo report in the manner and giving the particulars required by such officer in the form required by regulation 14, but if not so permitted shall report the stores and the packages or parcels for which no bill of lading has been issued in the manner set out in the preceding rule. The master shall produce to the proper officer all such stores, packages and parcels and shall comply with any instructions which the proper officer may give regarding the landing, entry and delivery of any such packages and parcels.

11 List of high duty and restricted goods

The master of every ship requiring to report before bulk is broken shall, in addition to complying with regulation 10, deliver to the proper officer on request a list of all spirits, wines, tobacco, cigars, cigarettes, firearms, ammunition, animals, seeds, soil, plant material and of all goods the importation of which is restricted as well as any other goods required by the proper officer to be listed, being part of the stores of such ship, and shall sign every such list.

12 Sealing of surplus stores

All stores which are requested for the use of the master, officers, crew and passengers while an aircraft or ship is in port shall be separately produced to the customs boarding officer or other proper officer, who may either approve of the quantity produced, or require a portion or the whole of such stores to be placed under seal. All other stores shall be sealed by such officer. Should the quantity of stores unsealed prove insufficient, application for the unsealing of further stores shall be made to the proper officer, who may release such quantity as he shall in his discretion consider necessary and reseal the remainder:

Provided that the proper officer may permit any stores to remain unsealed when he is satisfied that due precautions will be taken against the smuggling of the stores so left unsealed.

13 Assistance to boarding crews

All possible assistance shall be given to officers engaged in rummaging an aircraft or ship by the master, officers and crew of such aircraft or ship.

14 Report of aircraft and ships

- (1) The report of every aircraft shall be presented in duplicate in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation. A written stores list shall be attached to the original report.
- (2) The report of every ship shall be in the customs form C4 and shall be presented in duplicate to the proper officer at the port where such ship shall first arrive in Tuvalu or elsewhere, as the Customs Officer may in any special circumstances allow.

15 Forced landings, stress of weather, etc.

- (1) When an aircraft or ship before arriving at an approved port or place in Tuvalu or having left an approved port or place for a destination outside Tuvalu is compelled to land or bring to within Tuvalu owing to accident, stress of weather or other unavoidable cause, the master shall forthwith report to the nearest officer and shall on demand by such officer produce the papers relating to the aircraft or ship or to its cargo and passengers and shall not allow any goods to be unloaded therefrom without the consent of such officer and no passenger thereof shall leave the immediate vicinity of the aircraft or ship without such officer's consent.
- (2) If any approved place as aforesaid is a private aerodrome, wharf or quay the master shall forthwith report the arrival of the aircraft or ship and the name and place whence it came to the person in charge of such place who shall forthwith report the arrival of the aircraft or ship to the nearest officer and shall not allow any goods to be unloaded therefrom or any passengers thereof to leave such private aerodrome, wharf or quay without the consent of such officer.
- (3) Nothing in paragraphs (1) and (2) shall restrict the disposition of mail as required by any provisions of the Universal Postal Convention.

16 List of goods for special storage

The master of every aircraft or ship shall immediately upon demand made to him by the proper officer deliver to him a list of all cargo consisting of spirits, wines, tobacco, cigars, cigarettes, explosives, petroleum products and any other articles which may be required to be deposited on arrival in a Queen's warehouse or other special place of security.

17 Aircraft and ships in ballast

Aircraft and ships having on board no goods other than stores and the personal baggage of passengers shall be reported" in ballast".

18 How cargo to be reported

The contents of every package and of all cargo in bulk intended for discharge in Tuvalu, including packages and cargo for transshipment, shall be reported in accordance with the description thereof contained on the relative bill of lading:

Provided that the contents of all packages containing spirits, wines, tobacco, cigars and cigarettes shall be specifically reported as such:

Provided further that all goods the importation of which is restricted shall be reported with sufficient clearness to indicate the precise description of the goods.

19 Report of cargo of ships other than steamships

In the case of ships other than steamships, all cargo, whether consigned to Tuvalu or not, shall be reported in the manner described in regulation 18.

20 Cargo remaining on board for exportation

In the case of aircraft and steamships. cargo remaining on board for exportation in the same aircraft or ship and consisting of goods, the importation of which into Tuvalu is prohibited or restricted, or consisting of spirits, wines, tobacco, cigars or cigarettes shall be specifically reported in the manner described in regulation 18 if the Customs Officer shall so require but otherwise cargo remaining on board for exportation shall be reported as “General cargo remaining on board for exportation”.

21 Cargo over-carried and returned

When the report contains particulars of cargo which has been previously reported in Tuvalu by the same aircraft or ship and over-carried and returned on such aircraft or ship, such cargo shall be separately reported under the heading “Cargo reported on.....(date) and over-carried”.

22 Particulars to be given in report

The report of every ship shall show the weight or cubic measurement of the cargo reported according to each bill of lading and shall contain a declaration that such weight or measurement is the weight or measurement according to which freight has been charged or, if no freight has been charged, then that it is the weight or measurement of freight charged or chargeable for the like kind of goods. The totals of such weights and measurements shall be shown at the bottom of each page of the report and a summary of the totals of each page shall be shown on the last page of the report with the total tonnage stated in words at length.

23 Statement of intention to discharge alongside quay, etc.

If the master of a ship intends to discharge cargo or passengers alongside any quay, jetty or wharf, a statement to that effect shall be contained in the report.

24 Amendment of report

When goods are found to be discharged in excess of or short of the report, the master or his agent shall make written application to the Customs Officer for permission to amend the report. Such application shall be in the customs form C7 or such other form as the Customs Officer may allow and shall explain the reason for all excesses and shortages.

25 Application to over-carry cargo

If after having reported cargo to be landed it is desired to clear an aircraft or ship without landing a part of such cargo the application to amend the report shall in respect of such part, state only that it is desired to retain the same on board for exportation.

26 Conditions governing permission to amend

Before the Customs Officer shall give permission for the report to be amended the master or his agent shall further satisfy him in the case of goods which he considers to be dutiable found to be short that —

- (a) the goods were not loaded; or
- (b) they have been discharged and landed at some previous port; or
- (c) they have been over-carried and landed at a subsequent port; or
- (d) having been over-carried, they have been returned and landed in Tuvalu on the return voyage or by some other aircraft or ship which shall have loaded them at the port to which they have been over-carried.

27 Unloading or loading at a sufferance wharf

The application required by section 124 to unload or load goods at a sufferance wharf and the licence therefor shall be in the customs form C10.

28 Submission of customs form C10

When the master of an aircraft or ship or his agent desires to unload or load cargo at a sufferance wharf the application in the customs form C10 shall be submitted to the proper officer in time to permit of the necessary arrangements being made.

29 Carriage coastwise of cargo by aircraft or ships from foreign places

When the master of an aircraft or ship arriving from a place outside Tuvalu desires to load cargo for carriage coastwise under the provisions of section 164 he or his agent shall submit a cargo book in the customs form C35 or such other form as the Customs Officer may allow containing particulars of the goods to be carried coastwise and shall keep such cargo book and account for the goods entered therein and produce it to the proper officer as if such aircraft or ship were a coasting ship subject to the requirements of Part VII of the Ordinance.

30 Permission to load prior to discharge

Unless the specific permission of the proper officer has been obtained, no cargo may be loaded into any aircraft or ship for carriage coastwise or for exportation until the whole of the cargo to be discharged from such aircraft or ship at that port has been discharged.

PART IV - ENTRY, UNLOADING AND DELIVERY OF CARGO**31 Import entries**

(1) The entries required to be made for imported goods other than goods in transit or for transshipment shall be in one of the following customs forms —

C15 Entry for goods ex-ship/aircraft/warehouse.

C16 Entry provisional.

C17 Entry for warehousing.

(2) Separate customs forms C15's and C17's are to be used, if the Customs Officer by notice so requires, for —

(a) goods liable to ad valorem duties and

(b) goods liable to specific duties.

32 Alternative rates of duty

When the tariff provides alternative rates of duty for any article, the entry or shipping bill relating thereto shall if the Customs Officer shall so require show on the face thereof the amount of the duty chargeable at the rate to which such goods are liable and on the reverse thereof the amount of duty chargeable at the

ineffective alternative rate under the heading “Alternative calculation (no charge)”.

33 Packages containing dutiable and free goods

When free goods are packed with dutiable goods, particulars thereof may, with the consent of the proper officer, be declared on the entry or shipping bill on which the dutiable goods are entered.

34 Certified entries

When an importer or exporter has entered and paid duty on any goods and has not received or shipped the goods, as the case may be, in pursuance of the relative entry or shipping bill he may in any case where for the purposes of the customs laws the goods are required again to be entered obtain from the proper officer a certificate on the appropriate entry or shipping bill that duty has been so paid on a previous entry or shipping bill. In every such case he shall make on the entry or shipping bill which is to be certified a declaration as follows —

“I declare that duty amounting to(in figures and words) has been paid as per duty entry (shipping bill) Nodated and that no refund has been claimed by or paid to me in respect of the same.”

35 Certification of value of imported goods

- (1) The importer of any goods shall at the time of making entry, or within such period thereafter as the Customs Officer may in special circumstances allow, deliver to the proper officer a combined certificate and invoice in the form set out in Schedule 1 or in such other form as the Customs Officer may approve and the importer shall produce at the request of the Customs Officer such documentary evidence relating to the goods as he may require to substantiate the correctness of the particulars contained in the combined certificate and invoice or in such other approved form of invoice.
- (2) Subject to the provisions of paragraph (1), if in the case of goods liable to a duty ad valorem the invoice and the combined certificate of value and of origin does not furnish particulars of all the charges necessary to arrive at the value for the purposes of assessing duty in accordance with the provisions of section 15, the importer at the time of making entry shall produce to the proper officer a declaration in respect thereof in the customs form C26 and shall give such further particulars as the Customs

Officer may consider necessary for a proper valuation and account of the goods.

- (3) Combined certificates and invoices in respect of goods shall be retained by the Customs Officer.

36 All books, documents, etc., to be produced

The importer shall produce at his premises or elsewhere as the Customs Officer may appoint to the proper officer upon demand any books of account or other documents of whatever nature relating to the purchase, importation or sale of any goods.

37 Nothing to affect powers under the law

Nothing in regulations 35 and 36 shall affect the powers of the Customs Officer or his officers under any law relating to the customs.

38 Motor vehicles, aircraft, pleasure boats, etc., imported temporarily

No entry shall be required for any motor vehicle, aircraft, pleasure boat or pleasure vessel (whether such aircraft, boat or vessel is with or without an engine), or for the normal spare parts and accessories of, or any fuel contained in fuel tanks of normal size and situation of, or for any component parts imported for the repair of such aircraft, boat or vessel imported temporarily by a non-resident under authority of a form of “triptyque”, “carnet” or similar document issued by the appropriate authority in accordance with the International Convention relative to Motor Traffic signed in Paris on 24th April 1926, or under the provisions of the Customs Convention on the temporary importation for private use of Aircraft and Pleasure Boats made at Geneva on 18th May 1956, or any Conventions made in substitution therefor or in amendment thereof. It shall be a condition of the delivery of any such motor vehicle, aircraft, pleasure boat, or pleasure vessel that the original copy of the “triptyque”, “carnet” or document as aforesaid shall be delivered to the proper officer who examines the motor vehicle, aircraft, pleasure boat, or pleasure vessel prior to shipment for exportation and that proof of shipment and exportation shall be furnished upon such duplicate as if such duplicate were a shipping bill in accordance with regulation 110.

39 Goods re-imported

The Customs Officer may require the full duties of customs to be paid upon the entry of any goods re-imported into Tuvalu unless the importer, at the time of

exportation of such goods, shall have produced them to the proper officer, and shall have either entered them prior to exportation on the appropriate shipping bill and complied with all the provisions of regulation 110 or shall have obtained on a certificate of export of the goods issued in the form C40 a certificate by the postal authority or the proper officer as to the examination of the goods at the time of posting or exportation.

40 Transhipment shipping bill

In the case of goods intended for transfer from an importing to an exporting aircraft or ship the importer shall submit a transhipment shipping bill in the customs form C18 to the proper officer at the Custom House at the port of discharge.

41 Transhipment bond

In addition to the transhipment shipping bill required to be submitted under the preceding regulation, the importer mentioned in such regulation shall, if required by the proper officer, furnish a bond in a form approved by the Customs Officer.

42 Transhipment procedure

Before presentation at the Custom House transhipment shipping bills shall be presented to the officer in charge of the place of export who will indicate thereon that the entry outwards (where required) has been delivered for the exporting ship or, in the case of steamships, that the exporting ship has arrived, or alternatively, that the proper officer has granted an application (which such officer shall attach to the shipping bill) to allow the goods to be put afloat pending the arrival of the exporting ship:

Provided that where the exporting ship has not arrived and the cargo is to remain ashore pending its arrival, the shipping bill shall be presented for initialling to the officer at the import station, instead of to the officer at the place of export:

Provided further that transhipment shipping bills for goods entered in accordance with regulation 43 with the permission of the proper officer for direct transhipment shall be presented to the proper officer in charge of the place where the ship is berthed, and no such goods shall be discharged from the importing ship until such officer shall have given permission therefor.

43 Permission to tranship cargo or stores direct

Any person who desires to obtain permission to transfer cargo or stores direct from one aircraft or ship to another or to enter transhipment goods which have

been deposited in a customs area (whether or not the same have already been entered for delivery within Tuvalu) or to keep goods intended for transfer from an importing to an exporting aircraft or ship in a customs area beyond the time when such goods but for such permission are required to be sent to the Queen's warehouse, shall submit to the proper officer a request in writing for such permission in such form as the Customs Officer shall require.

44 Bonds to guarantee payment of duty

The bond to be used as a guarantee of payment of duty on goods imported for temporary use and the bond to be used in the case of goods landed at any port and removed prior to entry to another port or place there to be entered, shall be in a form approved by the Customs Officer.

45 Permit to remove goods prior 10 entry

Before any goods, not being goods for removal in a coasting vessel under the provisions of regulation 54, are removed under bond in a form approved by the Customs Officer the importer shall present together with the bond an application in triplicate in the customs form C19 and receive thereon the written permission of the proper officer. Every such application shall include such particulars as the proper officer shall require. No such goods shall be removed except in accordance with the direction of the proper officer at the port at which the goods are discharged.

46 Permission to unload

The permission required by section 71 (1) (a) for the unloading of any goods not required to be entered before unloading unless previously given in writing by the Customs Officer on application made to him by the agent of the aircraft or ship may be given by the officer who first boards the aircraft or ship on arrival or by the officer in charge of the place where the ship is berthed.

47 Goods unsuitable for storage in transit shed

All goods not required to be entered before unloading shall, after being discharged at an approved place of unloading be forthwith removed and deposited in a transit shed unless the officer in charge of the transit shed deems that such goods are unsuitable for storage therein as provided in section 71 (1) (d) whereupon they shall be deposited in such place within the customs area as the officer aforesaid shall direct and such goods shall be deemed to be goods stored in a transit shed.

48 Bad order list

The master or agent of every aircraft or ship shall within 72 hours after completion of discharge of the cargo or within such further time as the Customs Officer may allow submit to the proper officer a bad order list in customs form C6 or in such other form as the Customs Officer may allow which form shall contain particulars of all packages which have been discharged in bad order.

49 Landing account

In all cases where goods are permitted to be discharged from any ship or aircraft prior to entry, the master or his agent shall, if the Customs Officer shall so require, within 72 hours after completion of discharge of the cargo at any port, submit a landing account thereof to the proper officer at the place of landing. Such account shall be a copy of the report amended in red ink so as to show all cargo landed in excess or short of the report and shall contain a certificate under the hand of the master or his agent stating in words at length the total number of packages discharged and the quantity and description of any cargo discharged in bulk. The statement shall also indicate the disposition of all goods discharged.

50 Discharge and delivery to be authorised

No goods shall be discharged from an aircraft or from any ship without the permission of the proper officer, and no goods deposited on importation in a transit shed or a customs area shall be removed therefrom until the proper officer has authorised delivery in writing or proof has been furnished to the satisfaction of the proper officer that such goods have been entered.

51 Discharge and landing of goods

Where goods are discharged into any small craft to be conveyed ashore and landed prior to entry and examination by the proper officer, the master or his agent may be required by the proper officer to sign and transmit with every shipment an account of the goods in the customs form C9. Before any goods shall be discharged from any small craft into which they have been put to be landed any account which may have been required as aforesaid shall be delivered to the proper officer at the place at which the goods are to be landed. No small craft as aforesaid having gone alongside an approved place of unloading shall depart therefrom except with the permission of the proper officer. Where any goods remain on board any such small craft permitted to depart as aforesaid the master thereof shall observe such directions as the proper officer granting the permission shall give.

52 No other small craft to go alongside etc., loaded small craft

No person in any small craft shall go alongside any other small craft containing goods which have been put into it to be landed save with the permission of the proper officer nor shall any person save with such permission enter such other small craft.

53 Permit to discharge into a ship for carriage coastwise

Before any goods may be discharged from an importing ship into a ship to be landed at another port or place, the master or his agent shall submit to the proper officer an application in writing so to do and obtain thereon the permission of the proper officer in writing. All such goods shall be reported for discharge at the port at or nearest to which they are intended to be landed.

54 Conditions and requirements of carriage coastwise

The conveyance of such goods shall be subject to any conditions which the proper officer may impose and to the requirements of Part VII of the Ordinance relating to the coasting trade as well as to all other provisions of the customs laws relating to the entry, landing, examination and delivery of such goods:

Provided that where the goods have been entered prior to discharge from an importing ship and the permission of the proper officer has been obtained they may with the permission of the proper officer at the port of landing and on production to such officer of the relative import entry and of the cargo book duly completed in accordance with Part VII of the Ordinance be delivered on landing without further entry.

55 Landing certificate

- (1) Any person desiring to obtain a certificate of landing for any goods shall submit an application therefor in writing accompanied by a customs form C32 or by any other form required by the authorities in the country desiring the certificate of landing.
- (2) There shall be paid for each certificate of landing a fee of \$2.

56 Permit to reload goods landed in error

Where any goods have been unloaded in error the master of the ship or his agent shall make application in writing to the proper officer at the place of unloading for permission to reload the goods, and obtain such permission in writing before removing the same from the place of unloading. He shall observe all such

conditions in regard to the removal and re-loading of such goods as the proper officer shall impose.

57 Landing of animals

Where the importer of any animals has obtained the permission of the Customs Officer and desires to land such animals before 8 o'clock in the morning of any day he shall make application to the proper officer in writing not later than 2.30 o'clock in the afternoon of the previous day and deposit with such officer the duty payable. In every such case the application shall contain an undertaking to enter and the importer shall enter the animals not later than 10 o'clock in the morning of the day on which the animals are landed.

58 Apparatus for taking account of certain goods

The importer of any cinematograph films or other goods of which the examining officer desires to take account, and the quantity of which cannot conveniently be ascertained by ordinary means, shall provide suitable apparatus for the use of such officer to enable him to take such account.

59 Re-packing of slack bags, etc.

The importer of any goods contained in bags or other packages which on being landed are found to be slack or partly empty who desires to fill the same from other bags or packages entered on the same entry, shall make application on the entry to the proper officer for permission to do so, and shall carry out all instructions of such officer in regard to the filling of such packages and to the disposal of any resultant residue or empty packages.

60 Leaking packages

The importer of any goods contained in packages found leaking in any transit shed or customs area, if the same have not been entered, shall at the request of the proper officer deposit with him a sum sufficient to cover the duty thereon and remove the goods forthwith.

61 Packaging goods imported in bulk

The importer of any goods imported in bulk, if required by the proper officer, shall pack the goods into bags or other packages of equal nett weight to the satisfaction of such officer before they are removed from the customs area.

62 Dangerous goods to be secured immediately after examination

The importer of any calcium carbide or any other dangerous goods which are not subject to any other special rules shall secure every package which has been opened or spitted for examination to the satisfaction of the proper officer immediately upon the completion of the examination thereof.

63 Examination at private premises

When in exceptional circumstances the importer of any goods desires that they shall be examined at his private premises he shall make application therefor to the Customs Officer in writing. When in his discretion the Customs Officer grants any such concession the importer shall observe such conditions as the Customs Officer shall impose.

64 Educational films

Films entered as educational films shall not be delivered until the importer has furnished security either by the deposit of a sum equal to the duty payable on such films, if found to be dutiable, or has satisfied the Customs Officer that such films are educational films.

65 Goods not exported after delivery

When any goods are delivered from any aircraft, ship, transit shed or customs area to be transferred to an exporting aircraft or ship and are not duly transferred and exported in the exporting aircraft or ship, the person entering the same shall forthwith cause them to be removed directly into the care of the proper officer in charge of such importing aircraft, ship, transit shed or customs area:

Provided that when the goods have been removed into and remain in the care of the officer at the place of export the person entering the goods shall obtain from such officer directions as to the manner and time of their removal and shall comply with any such directions as may be given:

Provided further that when the goods have been put afloat the provisions of regulation 112 shall be observed.

66 Claim for an abatement of duty

An importer desiring to obtain a refund of any duty paid on any imported goods found at the time of examination by a customs officer and before removal to be damaged shall submit to the proper officer an application therefor (which the proper officer may require to be in the customs form C20). When any goods are

found to be damaged prior to the payment of the duty thereon the full duty shall be paid unless the importer on application in writing shall establish his right to an abatement in accordance with the provisions of the Ordinance.

67 Refunds for loss, destruction, or over-payment

- (1) Any person desiring to obtain a remission or refund of any duties payable or paid on goods lost or destroyed in accordance with the provisions of section 230 shall apply in writing to the Customs Officer therefor and submit with such application proof of the loss or destruction in such form as the Customs Officer shall require.
- (2) Every person desiring to obtain a refund of any amount overpaid as duties of customs shall submit to the proper officer an application therefor in the customs form C21 together with such evidence of overpayment as such officer shall require. When a shortage is discovered before payment of duty the full duty shall be paid on the goods found short unless the importer, upon application which may be required to be in writing, shall satisfy the Customs Officer as aforesaid.
- (3) No over-entry certificate shall be issued or any refund of duty made if the amount claimed is less than \$2.

68 Duty to be secured and conditions to be observed on importation of commercial travellers' samples

Commercial travellers who import samples of dutiable goods and who desire to exhibit the same in Tuvalu without payment of duty thereon shall produce to the proper officer duly authenticated invoices in duplicate and may either deposit a sum equal to the duty on the samples or, if the proper officer shall so permit, may enter into a bond for the payment of duty in a form approved by the Customs Officer. Subject to the observance of these conditions and the re-exportation of the samples under customs supervision after due notice given to the proper officer at the export station within 3 months or such further period as the Customs Officer may in any special circumstances allow, no duty shall be charged on the samples and the bond shall be cancelled, or the amount deposited refunded, as the case may be, on the certificate of the proper officer that the goods have been exported. No samples imported under this regulation may be sold within Tuvalu except with the prior written consent of the Customs Officer and subject to the payment of duty and the observance of such conditions as he shall see fit to impose.

PART V - GOODS IMPORTED AS AIR CARGO

69 Procedure for entry of goods imported as air cargo

- (1) Notwithstanding the provisions of Part IV, the entry of goods imported as air cargo may be effected in the manner set out in the ensuing paragraphs of this regulation.
- (2) All goods imported as air cargo shall, if the Customs Officer so requires, be produced to the proper officer by the master of the aircraft importing such goods or his agent for examination and assessment of any duty thereon either at the port or place of arrival in Tuvalu or such other port or place in Tuvalu as the Customs Officer may direct.
- (3) The proper officer responsible for the examination of goods imported as air cargo shall enter on a docket in a form approved by the Customs Officer particulars of the nature, quantity, country or origin and value of the goods and the amount of customs duty or charges, if any, payable thereon and in addition such accounting fee as the Minister may from time to time by notice prescribe:

Provided that if the importer wishes the goods to be warehoused or exported or transhipped without payment of duty, or if the proper officer in any particular case so requires, the importer or his agent shall enter them in the manner set out in Part IV and the docket shall be endorsed with the particulars of the entry by the proper officer. .

- (4) The master of the aircraft or his agent shall be responsible for the storage and delivery of all goods imported as air cargo by such aircraft:

Provided that no goods imported as air cargo shall be delivered without the authority or except in accordance with the directions of the proper officer.
- (5) Any goods imported as air cargo which are not delivered within 10 days (exclusive of Sundays and public holidays) from the date on which they were examined, assessed or entered, or within such further period as the proper officer may in any particular case allow, shall be dealt with in accordance with section 82.
- (6) In any case where goods imported as air cargo are found on examination to be conveyed by air otherwise than in conformity with the provisions of any law governing the conveyance by air of such goods, or not to agree with any declaration, invoice or other document purporting to relate to its contents and which may be transmitted therewith or is produced by the consignee, or are found to consist of goods prohibited or restricted to be conveyed by air or to be imported, such goods shall be deemed to be

goods imported contrary to the customs laws and shall be detained by the proper officer and sent to the Customs Officer to be dealt with as provided in such laws.

- (7) The Customs Officer may by written agreement with the owner or master of an aircraft importing goods as air cargo or the agent of such owner or master authorise the owner or master of such aircraft or the agent of such owner or master to collect any customs duty, charges or accounting fees payable on or in respect of such goods for which entry in the manner prescribed in Part IV is not required, and any customs duty, charges or accounting fees received by the owner or master of such aircraft or the agent of such owner or master shall be paid or accounted for to the Customs Officer in such manner as shall from time to time be agreed upon by the Customs Officer and the owner or master of such aircraft or the agent of such owner or master.
- (8) A copy of the docket referred to in paragraph (3) shall, after having been compared with the original, be delivered to the importer of any goods imported as air cargo and shall constitute a receipt for any customs duty, charges or accounting fees paid by such importer on or in respect of such goods.

PART VI - CUSTOMS AREA AND TRANSIT SHEDS

70 Transit sheds in a private customs area

Transit sheds in a private customs area shall be secured to the satisfaction of the Customs Officer and in addition to such fastenings as the owner or occupier shall be required to provide the Customs Officer may himself place such fastenings on such transit sheds as he may consider necessary.

71 Transit sheds the property of Government

In addition to any fastenings provided by the Customs Officer the doors of transit sheds, the property of the Government and under the sole control of the Customs Officer, may be secured by the agents of aircraft or ships required to deposit goods therein by such fastenings to the satisfaction of the Customs Officer as they may consider necessary.

72 Access to customs areas and transit sheds

Immediate access to any customs area or transit shed shall be granted on demand made by any officer acting in the execution of his duty and if the owner or occupier, or the agent of an aircraft or ship, as the case may be, or his representative, fails or refuses to grant such access it shall be competent for the proper officer to cause the customs area or transit shed to be opened by any means in his power and any expenses thereby incurred, including the expenses of repairs, shall be paid by the owner or occupier or agent aforesaid, as the case may be.

73 Responsibility for goods in a customs area or transit shed

The agents of aircraft and ships required to discharge goods into a customs area or transit shed, the property of Government and under the sole control of the Customs Officer, and the owner or occupier of a private customs area or transit shed, shall be responsible for the goods in such customs areas and transit sheds so far as their storage and delivery are concerned but no person shall deliver any goods from any customs area or transit shed without the authority or except in accordance with the directions of the proper officer.

74 Authorities other than the customs having control of the Government owned customs areas and transit sheds

Customs areas and transit sheds, the property of Government but not under the sole control of the Customs Officer, shall be deemed to be private customs areas and transit sheds and the authority responsible for the control of such customs areas and transit sheds shall be deemed the owner or occupier thereof.

PART VII - LANDING AND LOADING OF PASSENGERS' BAGGAGE AND SHIPS' AND AIRCRAFTS' STORES**75 Permission to discharge passengers' baggage**

Passengers' baggage shall not be discharged from any aircraft or ship or landed, except with the permission and in accordance with the directions of the proper officer.

76 Definition of passengers' baggage

For the purpose of these Regulations the term "passengers' baggage" shall include commercial travellers' samples, but otherwise shall not include any articles intended for sale or exchange, or any articles other than the personal and household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such. Baggage as herein defined need not be reported or entered.

77 Landing of surplus stores

If the master of any aircraft or ship shall desire to land any surplus stores he shall make application for the purpose in writing to the Customs Officer or other proper officer at the port at which the ship or aircraft is lying, giving a full description thereof and specifying the number of packages and the quantity of each article. The Customs Officer or the proper officer may either permit such stores to be entered for use within Tuvalu and landed in like manner as if they were cargo or he may permit them to be landed and duly collected in like manner as if they were passengers' baggage:

Provided that any member of a ship's company or aircraft's crew who is severing his connection with the ship or aircraft at a port in Tuvalu may be given the same duty-free privileges in regard to his luggage as are given to passengers:

Provided further that a member of a ship's company or aircraft's crew going ashore or leaving such aircraft for a short period may be permitted to take ashore without payment of duty tobacco, cigars or cigarettes if duly declared to be for his own immediate consumption and if the quantity does not exceed 1 ounce in total. No other dutiable goods shall be taken ashore without prior application and payment of duty as aforesaid.

78 Death of livestock aboard ship

The master of any ship or aircraft shall report to the proper officer the death while in port of any livestock forming a part of the ship's or aircraft's stores and shall dispose of the carcase in accordance with any direction given by such officer.

79 Certain small craft only may convey passengers' baggage, etc.

Unless the proper officer shall otherwise allow no small craft other than a boat holding a licence under section 56 or a ship's boat or a boat belonging to the Government shall engage in the landing or loading of passengers' baggage or ship's or aircraft's stores.

80 Places where passengers' baggage, etc., may be landed

All passenger's baggage or ship's or aircraft's stores which shall have been put into a boat to be landed shall be conveyed direct and without delay to and be landed at such places only as may be approved for the purpose or as the proper officer in any special circumstances may permit.

81 Baggage, etc., to be delivered to proper officer on landing

All passengers' baggage and ships' or aircrafts' stores on being landed shall be taken direct and delivered without delay into the charge of the proper officer at the nearest place appointed for the examination of baggage and shall not be removed therefrom until they have been examined and passed and any duty payable thereon paid to the proper officer.

82 Handling of baggage

Passengers' baggage may be handled by the passenger himself or by a person authorised by him or by a person duly authorised either by the Customs Officer or by the authority controlling the approved place of landing.

83 Access to baggage room

No person shall enter any room or other place reserved for the examination of baggage except the persons specified in regulation 82 and such other persons as may be specially permitted by the proper officer.

84 Examination and clearance of baggage

The owner of any baggage brought into a customs area shall immediately attend upon the proper officer and answer all such questions as such officer may put to him relating in any way to such baggage, its importation or liability to customs duties or to the owner's status under the laws relating to immigration.

The owner may be required to make such declaration in writing (including a declaration in the customs form C11 or C12 as the case may be and in customs form C41 if appropriate) relating to such baggage as the officer shall require and shall thereupon pay to the proper officer any duty that may be payable thereon and forthwith remove such baggage from the baggage room. The proper officer may refuse to attend to any passenger until the whole of such passenger's baggage is presented to him in one place or, where the baggage belongs to more than one person, unless all the owners thereof attend upon him together.

85 Baggage to be passed before removal

No person shall remove any baggage out of the charge of the proper officer until such officer has initialled or otherwise marked each package nor until, in the case of articles liable to duty, such person has signed the copy of the receipt for the duty required to be retained by the proper officer.

86 Firearms and ammunition imported in baggage

A passenger importing firearms or ammunition as part of his baggage shall attach thereto a label showing in block letters his name and address while in Tuvalu, and the name and date of arrival of the importing aircraft or ship. If not in possession of a permit issued under the provisions of Schedule 2 to the Ordinance he shall thereupon deliver such firearms or ammunition to the proper officer, until a licence or permit in respect thereof has been issued by the Chief of Police and to be retained until the customs duties in respect thereof have been paid or until permission to export them has been granted. The proper officer shall give the passenger a receipt for the firearms or ammunition left in his charge. If no such permit is issued and the firearms or ammunition are not exported they shall be disposed of in accordance with the customs laws as if they were unclaimed goods.

87 Period within which baggage is to be cleared

Passengers' baggage may not remain in a customs area for more than 14 days without the written permission of the Customs Officer. At the expiration of 14 days or such longer period as the Customs Officer may allow such passengers' baggage shall be deemed to be cargo and shall be dealt with in like manner as cargo remaining in a customs area for a period exceeding 14 days.

88 Where passengers' baggage may be loaded

Passengers' baggage belonging to persons proceeding on board outward bound ships shall be loaded from such place as the proper officer may allow or, in the case of aircraft, from the place appointed at the airfield of intended departure for the examination of baggage. If the proper officer shall so require such baggage shall not be loaded or put off to be loaded until it has been examined by him and shall be handled only by a person duly authorised by the Customs Officer, by the authority controlling the approved place of loading or by the passenger.

89 Permit to ship stores

The master of any aircraft or ship desiring to take on board duty-paid stores otherwise than on drawback or stores not subject to duty, and the master of any ship of not less than 100 tons burden or of any aircraft desiring to take on board duty-paid stores on drawback or duty-free stores from warehouses or to tranship stores from one aircraft or ship to another shall if the proper officer so requires present an application in customs form C22. In the case of duty-paid stores to be shipped on drawback the master shall also produce a drawback debenture and shipping bill in the customs forms C23 and C24 respectively and, in the case of duty-free stores to be taken on board from warehouse, the documents required by regulations 106 and 131. The loading or transfer of all stores shall be subject to the observance by the master or his agent of any conditions imposed by the proper officer and shall not commence until the application aforesaid has been granted.

90 Bond to ship stores

Before any stores are put on board any aircraft or ship on drawback or transferred from one aircraft or ship to another the proper officer may require a bond to be given in a form approved by the Customs Officer.

91 Certain stores to be produced before shipment

All duty-paid stores on drawback or otherwise, and duty-free stores from warehouse, and dutiable stores transferred from one aircraft or ship to another shall be produced to the proper officer before being put on board and upon being put on board (except in the case of Her Majesty's aircraft or ships of war or duty-paid stores on which no drawback is claimed) shall not be taken into use until the aircraft or ship has left Tuvalu.

PART VIII - EMBARKATION AND DISEMBARKATION OF PASSENGERS AND OTHER PERSONS**92 Disembarkation of passengers, etc.**

Every person disembarking from any water-borne aircraft or ship which has arrived within Tuvalu and is not alongside any jetty, quay or wharf shall proceed by the most direct route in a boat licensed under section 56 or a ship's boat or a boat belonging to the Government, and without calling at any other place, or making contact with any other ship or boat, to the place prescribed for the landing of baggage or such other place as the proper officer may in any special

circumstances permit and there disembark and, after compliance with the requirements of the Principal Immigration Officer under the provisions of the Immigration Ordinance proceed to the place appointed for the examination of baggage or such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

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93 Passengers to proceed to baggage room

Except as provided in regulation 92 every person disembarking from an aircraft or ship which has arrived within Tuvalu shall proceed directly and without delay to the immigration officer and thence to the place appointed for the examination of baggage or to such other place as the proper officer may direct and there remain until he shall have received the permission of the proper officer to leave the customs area.

94 Persons going on board, etc.

- (1) Any person who goes on board or alongside any aircraft or ship which has arrived within Tuvalu and who returns from such ship or aircraft shall directly and without delay report to the proper officer and shall not leave the customs area until he has received the permission of such officer to do so.
- (2) Any person who enters or leaves a customs area may be stopped and searched in accordance with sections 51 and 52 by a customs officer in uniform or, if such officer is not in uniform, upon production of his identity card if demanded.

95 Unauthorised landing of goods

No person shall bring any goods into Tuvalu contrary to any provisions of the customs laws. ‘

96 Places from which persons may go aboard

Every person intending to go on board any aircraft or ship that has arrived within Tuvalu shall proceed from one of the places prescribed for the landing of baggage or, in the case of an aerodrome, from the place appointed for the examination of baggage, by the most direct route, and without calling at any other place, to such aircraft or ship, unless the proper officer on application being made to him shall otherwise allow.

97 Customs Officer may enclose and restrict use of any place

The Customs Officer may cause to be enclosed or set apart by barricade or in any other manner whatsoever any part of a customs area or any other place at which persons shall be authorised to land from or go on board any aircraft or ship arriving within Tuvalu and may cause to be posted notices at or in such enclosure or place so set apart indicating that only passengers and authorised persons are permitted to enter therein, and no person other than a passenger or person duly authorised by the proper officer shall enter any place so enclosed or set apart.

PART IX - ENTRY OUTWARDS AND CLEARANCE OF AIRCRAFT AND SHIPS**98 Entry outwards and certificate of rummage**

The entry outwards required by ships other than steamships shall be in the customs form C13 and shall be issued by the proper officer on production of a certificate of rummage in the customs form C8, if the Customs Officer so requires.

99 Content of ship

The content of a ship shall be declared in the customs form C13 and, if the Customs Officer shall so require, shall first be presented for verification and signature to the proper officer in charge of the place where the ship has loaded.

100 Content of aircraft

The content of an aircraft shall be declared in the customs form C5 or in such other form as may be required from time to time by the International Civil Aviation Organisation.

101 Particulars required by content

The content shall contain particulars of all goods put on board an aircraft or ship in accordance with the particulars shown on the relative bill of lading or other equivalent document. The weight or cubic measurement of the cargo shall be shown in the manner prescribed in regulation 22.

102 Totals of certain goods to be shown

The particulars of all drawback, ex-warehouse or transhipment goods put on board an aircraft or ship as cargo or as stores and shown in the content shall include a statement of the number of packages under each head in words at length.

103 Clearance

- (1) The clearance of ships shall be in the form C14 and may be endorsed from port to port until the ship is finally cleared from Tuvalu.
- (2) The clearance for aircraft shall be a copy of the content outward prepared by the master or his agent and signed by the proper officer.
- (3) Before any ship shall be cleared the master or agent shall, if so required, produce to the proper officer a certificate in writing that the provisions of any other law relating to the departure of the ship have been complied with.

PART X - EXPORTATION OF GOODS**104 Forms for exportation**

The customs forms to be used when goods are entered for exportation are as follows —

C23-Drawback and Debenture Application C24-Drawback Shipping Bill

C25-Shipping Bill for Goods for Exportation or Use as Aircraft's/Ship's Stores

C42-Shipping Bill ex-warehouse for Goods for Exportation or Use as Aircraft's/Ship's Stores.

105 Drawback shipping bill and debenture

Drawback shipping bills shall be presented to the proper officer at the Custom House together with a debenture application and a bond, if required, in a form approved by the Customs Officer.

106 Shipping bill ex-warehouse

Shipping bills for goods ex-warehouse for exportation or use as aircraft's or ship's stores shall be presented to the proper officer in form C42 together with a bond, if required, in a form approved by the Customs Officer.

107 Bonds for exportation

All bonds shall be executed before the proper officer at the Custom House.

108 Shipping bill for goods free of export duty

Shipping bills for goods free of export duty shall be presented to the proper officer at the Custom House in the form C25 or C42.

109 Shipping bills for goods liable for export duty

Shipping bills for goods liable to export duty shall be presented to the proper officer at the Custom House in the form C25.

110 Conditions preceding export

No goods in respect of which a bond is required under section 140 and no goods in respect of which duty has been deposited pending exportation or payment of duty guaranteed in the event of non-exportation shall, except if the Customs Officer shall otherwise direct, be put on board an aircraft or ship or exported unless the same shall first have been entered on the appropriate shipping bill or other form and produced thereafter and immediately prior to loading to the proper officer for examination or unless upon examination of the goods shall forthwith have been conveyed to and put on board the exporting aircraft or ship and there produced upon demand to the proper officer, or unless the master of the exporting aircraft or ship shall have certified on the shipping bill or other form that goods have been received on board, and particulars thereof shall be included in the content of the exporting aircraft or ship.

111 Permit to re-land goods shipped for export

Before the owner of any goods or the master of any aircraft or ship or his agent shall unload any goods which have been put into any aircraft or ship or into any boat or lighter to be water-borne and subsequently loaded for exportation or use as stores or shall remove the same from the aircraft or ship or discharge them from the boat or lighter into which they have been put, save and except into the aircraft or ship for which they have been or are intended to be entered he shall

make application to the proper officer in the customs form C27 and obtain the proper officer's permission to unload the goods and shall thereupon discharge or re-land them in accordance with the directions of the proper officer. All goods loaded under bond from warehouse shall on being unloaded be conveyed immediately into the care of the officer in charge of the warehouse from which they have been removed unless the proper officer shall otherwise direct.

112 Goods short-shipped to be re-entered for exportation

For the purposes of section 144 goods shall be deemed to be re-entered for exportation if the exporter shall in the presence of the proper officer make a written request on the shipping bill on which the goods were originally entered that the goods may be shipped by some other named aircraft or ship which has arrived and, if not a steamship and, if so required, has been entered outwards:

Provided that where a part only of the goods originally entered is shipped in accordance with a shipping bill a fresh shipping bill shall be passed for the remainder of such goods.

PART XI - WAREHOUSING

113 Alterations or addition to private warehouse

The warehouse-keeper of any private warehouse shall not make any alteration or addition thereto without first obtaining the written permission of the Customs Officer.

114 Provisions relating to private transit sheds to apply to private warehouses

The provisions of regulations 70 and 72 shall apply equally to a private warehouse as they apply to a customs area or transit shed.

115 Charges for whole-time officer in a private warehouse

- (1) When the Customs Officer deems it necessary to provide 1 or more whole-time officers to have the charge and supervision of any private warehouse the warehouse-keeper shall pay to the Customs Officer a sum not less than the salaries of the officers so employed as shall be determined by the Customs Officer.

- (2) The warehouse-keeper shall also pay any reasonable charge claimed by the Customs Officer in respect of transportation expenses or subsistence allowance or both of such officer or officers when the private warehouse is at a distance of more than 1 mile from the Custom House.

116 Charges for part-time officer in a private warehouse

- (1) In the case of a private warehouse which is not required to be opened all day the Customs Officer may arrange for supervision to be exercised by officers appointed by him and paid by the hour. In any such case the warehouse-keeper shall pay to the Customs Officer a sum of \$3 for each hour or part of an hour during which the warehouse is kept open on any day, and also pay any reasonable charge claimed by the Customs Officer in respect of transportation expenses or subsistence allowance or both of any such officer or officers when the private warehouse is at a distance of more than 1 mile from the Custom House together with any fees due under regulation 151.
- (2) Where as the result of an application for attendance an officer reports for duty at a private warehouse and his services are not required the warehouse-keeper who applied for his services shall pay for 2 hours attendance.

117 Removal of goods for warehousing

Goods entered to be warehoused shall be removed by the person entering them by the most direct route or otherwise as the proper officer shall direct and without delay from the transit shed or customs area in which they shall have been deposited on importation to the warehouse for which they are entered and there be produced to the officer in charge of the warehouse.

118 Hours of receipt of goods into warehouse

No goods shall be removed from any customs area to a warehouse or from one warehouse to another warehouse or from a warehouse to a customs area at any later time than shall permit the same to be received at the warehouse or customs area to which they are to be removed before 4 o'clock in the afternoon of any weekday other than a Saturday and before noon on a Saturday unless the Customs Officer shall in any special circumstances otherwise allow.

119 Conveyance of goods to or from a warehouse

Goods removed under regulations 117 and 118 shall be conveyed under such conditions and under such supervision and in such vehicles or by such means only as shall be permitted by the proper officer.

120 Removal of imported goods used for blending with local spirits

Goods which an importer desires to convey to a bonded excise warehouse for blending with locally-made spirits may upon being entered for warehousing and subject to the directions of the proper officer be conveyed direct to the bonded excise warehouse.

121 Goods which may not be warehoused

If any goods entered to be warehoused are free of duty on importation or are found by the officer examining the same to be insecurely packed, or to consist of goods required to be duty paid on first importation, or to be goods which in his opinion may be injurious to other goods in the warehouse, he may refuse to permit such goods to be warehoused, whereupon the warehousing entry shall be deemed void and the goods shall be deemed to be un-entered. All goods the landing or importation of which is prohibited or restricted shall if landed or if imported into Tuvalu, be forwarded to a Queen's warehouse there to be dealt with according to law:

Provided that the proper officer may permit such goods to remain in a customs area for such period as he may see fit to allow.

122 Rent and charges on goods stored in Government premises

- (1) All rent and charges on goods warehoused in a Government warehouse shall become due in respect of each rent period:

Provided that the Customs Officer may in his discretion allow payment to be deferred to any time not later than the time of delivery of the goods.

- (2) All rents and charges on goods deposited in a Queen's warehouse shall become due at the time of delivery of the goods.
- (3) The rents and charges payable to the Customs Officer for receiving goods into any Queen's warehouse or any Government warehouse or for storing them therein shall be as are prescribed in Schedule 2.

123 Operations on warehoused goods

Before any warehoused goods are repacked or otherwise dealt with as provided in section 229 the owner shall submit in duplicate to the proper officer a request in the customs form C28.

124 Restrictions on warehouse operations

The Customs Officer may refuse to grant any application to operate on warehoused goods or may permit the operation subject to such conditions as he shall specify.

125 Conditions governing operations in warehouse

Permission to operate on warehoused goods shall be granted conditionally upon the owner of such goods observing all the requirements of the proper officer including any requirements in regard to opening, removing, marking, stacking, sorting, weighing, measuring, and closing the packages in which the goods are to be contained and as to the disposal and clearance on payment of duty on any part of such goods.

126 Rent and charges to be paid before operation is permitted

Before an operation is allowed to commence the original request to operate bearing a receipt for the rent and charges due (if any) must be produced to the officer in charge of the warehouse.

127 Transfer of warehoused goods

When the owner of any goods deposited in a warehouse desires to transfer them to another person he and such other person shall complete and sign in the appropriate parts thereof a transfer in the customs form C29.

128 Duty entry ex-warehouse

Before any goods may be delivered from a warehouse for use within Tuvalu, the owner shall complete and submit to the proper officer an entry ex-warehouse for goods for home consumption in the customs form C15.

129 Goods entered for export

No person shall enter for consumption within Tuvalu any goods which have been entered for exportation unless he shall first have applied to and received from the Customs Officer permission so to enter such goods.

130 Forms required in the removal of warehoused goods

Before any goods may be removed from a warehouse for re-warehousing the owner shall complete and submit to the proper officer an entry ex-warehouse for removal of goods for re-warehousing in the customs form C30 and if the proper officer so requires a bond in a form approved by the Customs Officer.

131 Condition of removal

Goods delivered for removal from one warehouse to another or from a warehouse to a customs area shall be removed without delay by the owner or his agent by such means and at such times and subject to such conditions as the proper officer shall direct to the place to which the same are to be removed and there produced to the proper officer.

132 Bonds for exportation of warehoused goods

Before any goods are delivered from a warehouse for exportation or shipment as stores, the owner may be required to enter into a bond in a form approved by the Customs Officer.

133 Bond for payment of rent

The Customs Officer may in his discretion permit any approved person to enter into a bond for the payment of warehouse rent in cases where he is satisfied that the time occupied in the process of payment of rent prior to the delivery of any goods from a warehouse to be put on board an aircraft or ship for use as stores would seriously incommode any such person. Such bond shall be in a form approved by the Customs Officer.

134 Warehoused goods to be properly packaged

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

PART XII - AUCTION SALES

135 Auctioneer's bond

When under the customs laws any goods are sold by auction the auctioneer may be required to enter into a bond in a form approved by the Customs Officer in a sum sufficient to cover the value of the goods to be sold:

Provided that if the auctioneer is an officer of customs no bond shall be required.

136 Conditions of sales by auction

Before any sale commences to which the provisions of the previous regulation apply the auctioneer shall announce that the bids taken will be inclusive of duty and any rent and charges due to the Government and that any goods sold but not cleared within 14 days from the day of sale will be forfeited.

137 Auctioneer to certify sale record

On the conclusion of any sale as aforesaid and before leaving the place where the sale takes place the auctioneer shall give a certificate of correctness of the particulars of the sale or, in the case of dispute, shall forthwith record full particulars of the matter in dispute.

138 Delivery of goods sold at auction

When the auctioneer receives the amount of the purchase price he shall make and sign an order to the officer in charge of the warehouse to deliver the goods. The purchaser of the goods shall present the order to the officer in charge of the warehouse and on surrender thereof if in order and on giving a receipt for the goods in the auction sales record to the officer in charge of the warehouse the purchaser may take delivery.

139 Auctioneer's account

An auctioneer shall deliver to the proper officer a full account of the goods sold and the prices realised within 7 days of the date of sale together with the amount received by him for the goods after deduction of an approved commission and of such expenses of the sale as may be approved by the Customs Officer.

140 Owner may receive net proceeds of sale

Any person entitled to receive any balance of the proceeds of a sale by auction shall make application to the Customs Officer therefor in the customs form C31 and shall produce therewith proof to the satisfaction of the Customs Officer of his title to such balance.

PART XIII - FORMS NOT PROVIDED FOR ELSEWHERE**141 Other forms**

The following customs forms are prescribed for use as indicated thereby —

C34-Licence to carry uncustomed goods coastwise.

C37-Licence to carry passengers pursuant to regulation 92.

PART XIV - DRAWBACK**142 Refund according to actual quantities**

Drawback shall be payable according to the actual quantity of goods exported or put on board for use as stores or otherwise used as the case may be.

143 Minimum drawback payable

Unless otherwise provided for no drawback shall be paid on any goods unless the drawback claimed in respect of the goods entered on anyone shipping bill or other document shall exceed the sum of \$2.

144 General conditions for payment of drawback

- (1) No drawback shall be paid on any goods entered for exportation or use as stores unless they are duly produced to the proper officer at the approved place of examination prior to being put on board and also, if the proper officer shall so require, on board the exporting aircraft or ship.
- (2) No drawback shall be paid in any case where the proper officer certifies that he is not satisfied that any package or goods in respect of which drawback is claimed is identical with the particulars thereof contained in all entries, invoices or other documents relating to such goods, or in the case of imported goods, that the package containing the goods has not

(except as permitted by law) been opened, or that the package or the goods have not been tampered with while within Tuvalu.

- (3) No drawback shall be paid on any goods entered for exportation or use as stores unless the same are conveyed direct and without delay from the place of examination on to the exporting aircraft or ship unless in any particular case the proper officer shall permit the same to be kept in official custody at the expense of the exporter.
- (4) No drawback shall be paid in respect of any goods the value of which in the opinion of the Customs Officer on account of deterioration or any other cause whatsoever has depreciated so as to render the goods unsaleable at a reasonable profit in Tuvalu unless the Customs Officer in his discretion shall in any special circumstances otherwise direct.
- (5) No drawback shall be paid on any goods entered for exportation or use as stores unless the person presenting the same for examination shall furnish the proper officer with such samples as he shall require for purposes of test or otherwise and shall duly assist such officer in examining and taking an account of the same.
- (6) No drawback shall be paid on any goods exported or used on board any aircraft or ship as stores unless the same are exported or put on board as stores within 12 months of the date of importation thereof unless the Minister shall in any special circumstances direct that drawback shall be paid.

145 Goods to be borne on content of exporting aircraft or ship

The Customs Officer shall refuse to grant drawback on any goods exported or put on board any aircraft or ship as stores except when the same are entered in the declaration of content of the exporting aircraft or ship unless the omission be explained to his satisfaction.

146 Special conditions and exceptions relating to drawback

- (1) Save and except as hereinafter provided a drawback at the rate of duty paid on the importation of any goods shall be granted on their re-exportation or use as stores in accordance with the following provisions —
 - (a) That the goods are not by any Ordinance prohibited to be exported or excepted from the allowance of drawback.
 - (b) That the goods at the time of importation are completely enclosed in packages to the satisfaction of the proper officer or, if not enclosed, consist of identifiable single units, or, if in bulk, are

- capable of measurement or identification and are measured or identified with the particulars shown on the import entry and on the invoices relating thereto.
- (c) That all goods imported in packages are re-exported in the same unbroken packages in which they were imported unless such packages shall have been opened and the contents dealt with in such manner as the Customs Officer shall have directed or approved in any particular case.
 - (d) That if in regard to any particular description of goods or any particular consignment the Customs Officer shall so direct each package or unit shall on importation be marked or secured prior to the delivery thereof to the importer in such manner as the Customs Officer shall require, and shall be kept so marked and secured until re-exported or put on board for use as stores.
 - (e) That perfect entry of the goods has been made in accordance with the customs laws and the relative invoices deposited with the proper officer.
 - (f) That all the expenses of giving effect to these provisions relating to drawbacks are borne by the persons availing themselves thereof.
- (2) Notwithstanding the provisions contained in paragraph (1) if in any case the rate of import duty payable on the like kind of goods on the date when any goods are exported or put on board for use as stores or used in a prescribed manner shall be less than the rate of import duty actually paid thereon then in such case drawback shall be calculated according to the lower rate of duty.

147 Goods on which no drawback is payable

- (1) No drawback shall be paid on the exportation or use as stores of any imported goods of the following descriptions —
 - cinematographic films for public exhibition, except films banned by a censoring authority and not so exhibited, opium, spirits of any kind, wine, tobacco, whether manufactured or otherwise, cigars, cigarettes, cigarillos, gunpowder or jewellery.
- (2) Drawbacks shall only be allowed on duty paid in respect of animals in cases provided for by conditions from time to time provided by notice by the Customs Officer.

148 Drawback in special cases

- (1) Notwithstanding anything hereinbefore contained the following special drawbacks may be paid —
- (a) When goods imported are proved to the satisfaction of the Customs Officer to have been supplied contrary to order or requirement the import duty paid may be refunded notwithstanding the limitations contained in regulations 67, 143 and 146 (2) provided that no amount less than 50 cents shall be refunded and provided further that the goods have not been used in Tuvalu and are exported within 3 months of the date of importation or such further period as the Customs Officer may, in any special circumstances, allow.
 - (b) When payment of drawback is conditional on use of goods for a special purpose the Minister may determine the rate of drawback payable and the conditions under which it may be allowed.
 - (c) Subject to such conditions as the Customs Officer may generally or in any particular case impose, drawback on imported materials on which duty has been paid, which are used in the manufacture or packaging of articles manufactured or produced in Tuvalu shall be payable on the exportation or use as stores of such articles.
- (2) When an actual quantity or measurement cannot readily be ascertained the Customs Officer may in his discretion determine the drawback payable.

PART XV - WORKING DAYS AND HOURS**149 Working days and hours**

- (1) The working days of the Customs Officer and other customs officers of the Customs Staff of the Ministry of Finance shall be all days except Saturdays, Sundays, public holidays and other days on which public offices in Tuvalu are closed.
- (2) The working hours of the Customs Officer and other customs officers of the Customs Staff shall be as follows —

Purpose	Working Days	
	From	To

- | | | | |
|-----|---|------------|------------|
| (a) | For the receipt at Custom Houses of duties and other revenue | 0800 hours | 1200 hours |
| | | 1330 hours | 1500 hours |
| (b) | For all other business at Custom Houses, ports, transit sheds, warehouses and on ships and aircraft or for any other business approved by the Customs Officer | 0800 hours | 1230 hours |
| | | 1330 hours | 1615 hours |
- (3) Any person requiring any service to be performed outside the hours specified in paragraph (2) on any working day or at any time on a non-working day shall make a written application to the proper officer in sufficient time to enable him to make arrangements for the necessary staff.

PART XVI - ATTENDANCE OUTSIDE OFFICIAL HOURS

150 Application for extra attendance

Applications for the services of an officer outside the working days and hours prescribed in regulation 149 shall be made in writing to the proper officer in the customs form C39 giving the particulars required thereby. Every such application, unless in any special circumstances the proper officer otherwise allows, must be presented at least 2 hours before the services are required. The proper officer who grants any such application shall demand and receive from the person so requiring such services, either before or after the performance of such services as he may require, the overtime fees and other charges payable and pay such amount into the general revenue of Tuvalu. The fee prescribed in Schedule 3 shall be charged in respect of each such application presented and approved on days other than those prescribed in regulation 149 (1) or outside the hours prescribed in regulation 149 (2):

Provided however that one application only may be required in respect of any particular ship or aircraft for that period of each voyage or flight of such ship or aircraft spent at one particular port.

151 Fees for the extra attendance of officers

Fees according to the scale prescribed in Schedule 3 shall be paid by persons requiring the services of officers at times or on days other than, or in excess of, those prescribed in regulation 149.

152 Part charging

When 2 or more persons require overtime services to be performed and in the opinion of the proper officer it is convenient to arrange for the same officers to perform all such services the charges shall be divided between the persons requiring the services in such proportions as the proper officer shall deem equitable.

153 Unnecessary attendance

If as the result of an application for extra attendance an officer reports for duty and his services are not required then the person who applied for his services shall pay for 3 hours attendance in respect of Sundays and public holidays and for 2 hours attendance on other days.

154 Fees for special services

The hours prescribed in regulation 149 (2) do not include attendance of officers for the purpose of attesting and issuing, at the request of the public, documentary information of a nature which the Customs Officer is permitted to make public or of performing special services requested by any person for his own individual convenience. Any special attendance given for any purpose shall be paid for by the person to whom the indulgence is granted at such rates as the Customs Officer either generally or in any particular case directs.

PART XVII - SMALL CRAFT**155 Authority for small craft to proceed to aircraft or ship**

No small craft of any kind shall without the authority of the proper officer put off to any water-borne aircraft or ship that shall have arrived in Tuvalu waters, except from such place as may be approved by the Customs Officer.

156 Small craft to proceed direct

No small craft of any kind having put off to proceed to any aircraft or ship shall depart from such aircraft or ship except direct to another aircraft or ship, and, on leaving the final aircraft or ship to which it shall have proceeded, every such small craft shall return direct, and without calling at any other place, to the place within the port from which it shall have put off, unless the proper officer shall otherwise allow.

157 Small craft to load or discharge only at legal quay

Nothing in the preceding regulation shall be deemed to authorise any small craft to load or discharge cargo except at an approved place of loading or an approved place of unloading or other place approved by the Customs Officer, or to load or discharge passengers' baggage or ships' or aircrafts' stores save in accordance with the regulations relating thereto.

158 Ships' boats

Regulations 155 and 157 shall apply also to ships' boats.

159 Small craft may not go alongside ship without a permit

Except with the permission of the Customs Officer, no small craft (except a pilot boat engaged in pilotage duties) shall approach within 100 feet of any aircraft or ship that shall have arrived in Tuvalu waters, unless the master thereof shall be authorised to convey to or from such aircraft or ship approved articles in accordance with a permit issued by the Customs Officer.

160 Customs Officer may authorise small craft to carry approved articles to and from ships

The Customs Officer may in his discretion authorise the shipment from and into small craft of articles approved under regulation 161 other than cargo, passengers' baggage and ships' and aircrafts' stores on, to or from ships or aircraft which shall have arrived in Tuvalu waters and are lawfully lying at any port or approved place under the conditions hereinafter set out.

161 Articles which may be carried

The articles to which regulation 160 applies are fruits, vegetables and other foods, curios and such other articles not being cargo, passengers' baggage or aircrafts' or ships' stores as the proper officer may approve.

162 Forms of permit

For each small craft in which the articles specified in regulation 161 are to be conveyed a permit in the customs form C33 or in such other form as the Customs Officer shall from time to time direct shall be obtained by the owner from the proper officer and shall be carried by the master and produced to any officer on demand.

163 Permit does not override master's authority

No permit shall be deemed to convey any authority to any person to approach or to go alongside or on board any aircraft or ship save with the approval of the master thereof or his agent or contrary to any other provision of law.

164 Permit may be cancelled

A permit issued under regulation 162 may be cancelled at any time at the Customs Officer's discretion.

165 Regulations 161 to 164 not to apply to ships, etc., alongside

Nothing in regulations 161 to 164 shall be deemed to permit any person to take any goods on board any aircraft or ship for sale to the passengers or crew if such aircraft or ship is lying alongside any wharf, jetty or quay or is situated on or near any aerodrome.

166 Permit to take goods for sale aboard ship alongside or aircraft

No goods for sale to the passengers or crew of any ship or aircraft lying alongside any wharf, jetty or quay or situated on or near any aerodrome shall be taken aboard such ship or aircraft except with the written permission of the Customs Officer and subject to such conditions as he shall impose.

PART XVIII - IMPORTATION AND EXPORTATION BY POST

167 Examination of postal packets

All postal packets required by any provision of the Post Office Ordinance to be accompanied by or have affixed thereto a parcel declaration or a postal label made out by the sender (whether actually so accompanied or having affixed

thereto a parcel declaration or postal label as aforesaid or not) shall if the Customs Officer so requires either at the port or place of departure from or of arrival in Tuvalu as the case may be or at such other port or place in Tuvalu as the Customs Officer directs be produced by an officer appointed in that behalf by the Postmaster to the proper officer for examination and for that purpose the officer of the Post Office aforesaid shall be deemed to be the agent of the importer or the exporter as the case may be and is hereby authorised and empowered to open such postal packets for customs examination.

Cap. 65

168 Certain postal packets to be entered

The addressee of all postal packets which in the opinion of the proper officer are imported for commercial or trade purposes may be required to make entry of such postal packets as if such packets had been reported inwards by a ship.

169 When postal packets deemed to be dealt with contrary to the customs laws

In any case where any postal packet or any of its contents are found on examination to be conveyed by post otherwise than in conformity with the provisions of any law governing the conveyance by post of such packets, or not to agree with any declaration or “green label” which accompanies or is affixed to such postal packet or with any declaration, invoice or other document purporting to relate to its contents and which may be either transmitted therewith or produced by the addressee, or are found to consist of goods prohibited or restricted to be conveyed by post or to be imported or exported as the case may be, such postal packet and all its contents shall be deemed to be goods dealt with contrary to the customs laws and shall be sent to the Customs Officer to be dealt with as provided in such laws.

170 Undelivered postal packets

If the addressee of a postal packet addressed to any place in Tuvalu neglects to claim such postal packet and if such postal packet is not delivered to an alternative addressee or returned to the sender within such time as may be laid down in any law governing the conveyance of postal packets by post, or if the addressee as aforesaid refuses or neglects to pay any duty payable under the customs laws in respect of the goods contained in such postal packet, the Postmaster shall either pay to the Customs Officer the duty due or send the postal packet to the Customs Officer for deposit in the Queen’s warehouse where it may be sold or otherwise dealt with and any proceeds applied as if it

were goods which might be sold or otherwise dealt with under the provisions of sections 82 and 83. —

171 How duties of customs to be accounted for

The duties of customs payable on any postal packet for which entry is not required shall be paid to the Postmaster at the time of delivery of the postal packet and such duties shall be paid over or accounted for by the Postmaster at such times and in such manner as shall from time to time be agreed.

PART XIX - CLEARING AGENTS

172 Clearing agent's licence

A person may not transact business with the Customs Officer on behalf of another person unless he holds a clearing agent's licence to do so issued by the Customs Officer, which licence shall be in the customs form C36 and shall be valid from the date of issue until the 31st day of December in the same year; and the fee to be charged for such licence shall be \$2.

173 Issue and cancellation of clearing agent's licence

A clearing agent's licence shall not be issued to any person who fails to satisfy the Customs Officer that he has sufficient knowledge of customs procedure to transact business with the customs in an efficient manner, and any such licence may be cancelled by the Customs Officer if the holder thereof is concerned in the commission of any offence against the customs laws.

174 Where no licence is required

A person shall not be required to hold a licence to transact business with the Customs Officer on his own behalf or on behalf of any member of his family or on behalf of any firm or business of which he is a proprietor, a principal shareholder, or an employee duly authorised by such firm or business to transact customs business with the Customs Officer in respect of its own goods.

PART XX - MISCELLANEOUS

175 Certificate for production in court

A certificate issued by the proper officer on the customs form C38 shall be sufficient evidence in the courts that duty has been paid or that any other requirement of customs and excise have been duly complied with. A fee of \$1 shall be paid for each certificate issued.

176 Fire hazards

No persons shall light any match, lamp or fire or shall smoke in any part of a customs area or warehouse, without the express permission of the Customs Officer or any owner or occupier who under the provisions of regulation 74 is responsible for such area or warehouse.

177 Uniforms

Officers shall wear such uniform and badges as the Minister may direct.

SCHEDULE 1

(Regulation 35)

COMBINED CERTIFICATE AND INVOICE

**COMBINED CERTIFICATE OF VALUE AND/OR ORIGIN TO BE WRITTEN,
TYPED OR PRINTED ON INVOICES OF GOODS FOR EXPORTATION
TO TUVALU**

I⁽¹⁾of⁽²⁾of⁽³⁾Manufacturer/Supplier
of the goods enumerated in this invoice amounting to hereby declare that I⁽⁴⁾
.....have authority to make and sign this Certificate on behalf of
the aforesaid manufacturer/supplier and that I have the means of knowing and do
hereby certify as follows —

VALUE

1. That this invoice is in all respects correct and contains a true and full statement of
the price actually paid or to be paid for the said goods, and the actual quality thereof.

2. That no different invoice of the goods mentioned in the said invoice has been or will
be furnished to anyone; and that no arrangement or understanding affecting the
purchase price of the said goods has been or will be made or entered into between the
said exporter and purchaser, or by anyone on behalf of either of them either by way of
discount, rebate, compensation, or in any manner whatsoever other than as fully shown
on this invoice, or as follows —

⁽⁵⁾

3. That the domestic values shown in the column headed “Current Domestic
Values” are those at which the above mentioned firm or company would be prepared to
supply to any purchaser for home consumption in the country of exportation and at the
date of exportation identically similar goods in the usual wholesale quantities, at ⁽⁶⁾
.....subject to per cent cash discount, and that such values
include/exclude the cost of outside packages (if any) in which the goods are sold in
such country for domestic consumption.

4. That the said domestic value includes any duty leviable in respect of the goods
before they are delivered for home consumption, and that on exportation a drawback or
remission of duty amounting to has been/will be allowed by the revenue authorities in
the country of exportation.

(1) Here insert name and description, viz. manager, chief clerk, or as the case
may be.

(2) Here insert name of firm or company.

- (3) Here insert name of city and country.
- (4) These words should be omitted where the manufacturer or supplier himself signs the certificate.
- (5) Here insert particulars of any special arrangement.
- (6) Here insert “warehouse”, “factory” or “port of shipment”.

ORIGIN

(Delete whichever of 5(a) or 5(b) is not applicable. If 5(a) is used delete 6 and 7. If 5(b) is used insert requirements particulars in 6 and 7.)

5 (a) That every article mentioned in the said invoice has been wholly produced or manufactured in ⁽⁷⁾

5 (b) That every article mentioned in the said invoice has been either wholly or partially produced or manufactured in ⁽⁷⁾

6. As regards those articles only partially produced or manufactured in ⁽⁷⁾. That the final process or processes of manufacture have been performed in that country.

Dated atthis dayof 19.....

Witness:Signature:.....

(Reverse of Combined Certificate and Invoice)

PLACE.....

DATE..... **19**.....

INVOICE of ⁽⁸⁾supplied byoftoof.....

to be shipped perOrder No.....

Country of Origin	Marks Numbers and Types of Packages	Quantity and Description of Goods	Current Domestic Value in Currency of Exporting Country (see paras. 3 and 4 of Certificate)		Selling Price to Purchaser	
			@	Amount	@	Amount

- (7) Insert name of country.
- (8) State here general nature or class of goods.

Enumerate the following charges and state whether each amount has been included in or excluded from the above current domestic value —

	Amount Currency Exporting Country	in of	State if included
(1) Cartage to rail, docks, airport			
(2) Inland freights (rail or canal) and other charges to the dock area or airport, including inland insurance			
(3) Labour in packing the goods into outside packages			
(4) Value of outside packages			
(5) If the goods are subject to any charge by way of royalties			
(6) Commission, and other charges of a like nature			

State full particulars of royalties below —

SCHEDULE 2

(Regulation 122)

RENT AND CHARGES IN RESPECT OF GOODS RECEIVED INTO AND STORED IN ANY QUEEN'S WAREHOUSE OR ANY GOVERNMENT WAREHOUSE

1. The charge for receiving into any Queen's warehouse or Government warehouse each consignment of each class of goods shall be —
30 cents where such consignment does not exceed 1/3 of a tonne
\$1 where such consignment exceeds 1/3 of a tonne.
2. The rental payable for storing each consignment of each class of goods in any Queen's warehouse or Government warehouse shall be as prescribed in respect of its respective metric tonnage in the scale of charges set out in paragraph 5 of this Schedule.
3. In assessing the metric tonnage of any consignment for the purposes of this Schedule a tonne shall be deemed to be 1,000 kilograms by weight or 1 cubic metre by measurement or 900 litres by volume whichever shall occupy the least space.
4. No charge or rent shall be payable under this Schedule in respect of any goods belonging to the Governor-General or his family or to the Government.
5. The scale of charges hereinbefore referred to shall be as follows —

Rent for Goods Stored in a Queen's warehouse or Government warehouse

	Per day or part thereof for first 10 days	For each succeeding day or part thereof after the first 10 days
Where the consignment is less than 1 tonne;		
(a) under 1/3 of a tonne	10 cents	15 cents
(b) over 1/3 of a tonne	15 cents	30 cents
Where the consignment exceeds 1 tonne;		
(c) in respect of the first tonne	15 cents	30 cents
(d) each additional tonne or part tonne	15 cents	30 cents

6. All rents payable under paragraph 5 of this Schedule shall be calculated from and including the day on which the goods in question are received into any Queen's warehouse or any Government warehouse up to and including the day on which the goods are delivered from the warehouse.
7. Unless otherwise permitted by law, no goods shall be removed from any Queen's warehouse or any Government warehouse unless all rents and other charges payable in respect of the goods have first been paid.
8. In this Schedule "consignment" means goods enumerated on a single bill of lading and where goods are not so enumerated means a consignment according to mark.

SCHEDULE 3

(Regulations 150-154)

FEES RELATING TO ATTENDANCE OUTSIDE OFFICIAL HOURS

1. The fee payable to the Customs Officer in respect of each application for the extra attendance of officers presented and approved on a non-working day or outside office hours is \$5.00.
2. The fee for the attendance of an officer on a non-working day is \$6.00 per hour or part of an hour.
3. The fee for the attendance of an officer on a working day outside office hours is \$4.00 per hour or part of an hour.
4. The fee payable to the Customs Officer for the purpose of —
 - (a) receiving the master's or agent's report of a vessel or aircraft inwards; or
 - (b) granting a clearance to a vessel or aircraft,is —
 - (c) on a non-working day - \$25; and
 - (d) on a working day outside office hours - \$15.

Goods imported for temporary use or purpose which, by declaration under section 31, may not be imported without payment of duty thereon

L.N.22/64

1. Foodstuffs of any nature or kind whatsoever;
2. Films for public exhibition; and
3. Goods of whatsoever nature or kind imported by or for a resident of Tuvalu other than machinery, implements, tools and instruments for use in connection with any prospecting or building undertaking or undertaking of a like nature:

Provided however that the proper officer may, in his discretion, permit the temporary importation of warm clothing by a resident who is intending to leave Tuvalu within a reasonable period.

Goods which, by declaration under section 90, may be warehoused upon first importation without payment of duty thereon

L.N. 16/73

1. Alcoholic beverages;
2. Tobacco and tobacco manufactures; and
3. Goods entered for export.

Places appointed to be Government warehouses under the powers conferred in the relative definition in section 2

1. The warehouse building standing adjacent to the jetty approved for the loading and unloading of sea cargo on Funafuti and owned or managed by the Government.

L.N.12/78

Places appointed to be customs areas

1. The wharf on Funafuti situated to the north of the village of Funafuti in the area sometimes known as Tegie.

L.N. 13/78 G.N.51/80

2. All that area occupied by the Funafuti Airport Terminal, including the grassed area within 20 feet thereof and the Government warehouse situated adjacent thereto.

NOTE. Customs forms approved for use by the Customs Officer under section 266 are specifically omitted.

SCHEDULE 4

(Regulation 4)

FEES RELATING TO THE SUBMISSION OF CUSTOMS FORMS

The fee payable to the proper officer in respect of the submission of any form shall be as set out in the following table —

Number of form	Description	Fee
C15	Entry	\$1.00
C16	Provisional Entry	\$1.00
C17	Entry for warehousing	\$1.00
C40	Certificate of export	\$1.00
C43	All Cargo Docket	\$1.00
all other forms		Nil

ENDNOTES**Table of Legislation History**

Legislation	Year and No	Commencement

Table of Renumbered Provisions

Original	Current

Table of Endnote References