

# CUSTOMS MANAGEMENT (AMENDMENT) REGULATIONS, 2021

## Arrangement of Regulations

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### Regulation

1.	Citation and commencement.....	2
2.	Amendment of regulation 2 of the principal Regulations. ....	2
3.	Insertion of new regulations 8A and 8B into the principal Regulations. ....	2
4.	Amendment of regulation 19 of the principal Regulations. ....	3
5.	Amendment of regulation 117 of the principal Regulations. ....	3
6.	Amendment of regulation 129 of the principal Regulations. ....	4
7.	Amendment of regulation 130 of the principal Regulations. ....	4
8.	Revocation of Part XXIV of the principal Regulations.....	4
9.	Amendment of regulation 147 of the principal Regulations. ....	4
10.	Amendment of the First Schedule to the principal Regulations. ....	4

**CUSTOMS MANAGEMENT ACT, 2011**  
**(NO. 30 OF 2011)**

**CUSTOMS MANAGEMENT (AMENDMENT)**  
**REGULATIONS, 2021**

The Minister, in exercise of the powers conferred by section 354 of the Customs Management Act, 2011 (*No. 30 of 2011*), makes the following Regulations —

**1. Citation and commencement.**

- (1) These Regulations may be cited as the Customs Management (Amendment) Regulations, 2021.
- (2) These Regulations shall come into operation on the 1<sup>st</sup> day of July, 2021.

**2. Amendment of regulation 2 of the principal Regulations.**

Regulation 2 of the principal Regulations is amended by —

- (a) the deletion of the term and definition of “Chairman”;
- (b) the insertion in the appropriate alphabetical order of the following —

“**remote place**” means a remote —

- (a) island;
- (b) air fixed based operation;
- (c) sea terminal;
- (d) marina;
- (e) site,

whether or not deemed a customs place in accordance with section 13 of the Act;

“**Tax Appeal Commission**” means the Tax Appeal Commission established under section 3 of the Tax Appeal Commission Act (3 of 2020);”.

**3. Insertion of new regulations 8A and 8B into the principal Regulations.**

The principal regulations are amended by the insertion immediately after regulation 8 of the following new regulation —

**“8A. Application for customs services at remote place.**

- (1) The owner of a remote place, may apply to the Customs authority on Form No. C1A, for the assignment of a customs officer at that remote place.
- (2) An applicant under paragraph (1), shall defray the Custom authority's costs of the assignment of the customs officer by paying to the Customs authority a sum commensurate to the salary and allowances of that customs officer for the time of his assignment.
- (3) The applicant shall provide at his expense, to a customs officer assigned to that remote place, *inter alia* —
  - (a) suitable living accommodations of standard commensurate with the remote place;
  - (b) suitable amenities, facilities, and office accommodations for the performance of the duties of the customs officer;
  - (c) round-trip air transportation for the deposit of government revenue.
- (4) For the purposes of paragraph (2), “allowances” includes allowances for food, subsistence, transportation and fuel.

**8B. Power of Comptroller to assign customs officer to remote place.**

- (1) Notwithstanding the owner of a remote place has not made an application under regulation 8A, for the assignment of a customs officer to his remote place, the Comptroller may in his discretion, assign a customs officer to any remote place.
- (2) The owner of a remote place to which a customs officer has been assigned under paragraph (1), shall comply with regulation 8A (2) and (3).”.

**4. Amendment of regulation 19 of the principal Regulations.**

Regulation 19 of the principal Regulations is amended in paragraph (4), by the deletion of the words, “within fifteen working days after the date on which notice of the decision is given, appeal to the Customs Appeal Commission under Part XXIV, Division III, of the Act.” and the substitution of the words, “appeal to the Tax Appeal Commission.”.

**5. Amendment of regulation 117 of the principal Regulations.**

Regulation 117 of the principal Regulations is amended by the deletion of paragraph (2) and the substitution of the following —

“(2) A person who is dissatisfied with a decision of the Customs authority under this Part may appeal to the Tax Appeal Commission.”.

**6. Amendment of regulation 129 of the principal Regulations.**

Regulation 129 of the principal regulations is amended by the deletion of the words, “within fifteen working days after the date on which notice of the decision is given, appeal to the Customs Appeal Commission under Part XXIV, Division III, of the Act.” and the substitution of the words, “appeal to the Tax Appeal Commission.”.

**7. Amendment of regulation 130 of the principal Regulations.**

Regulation 120 of the principal Regulations is amended by the deletion of paragraph (11) and the substitution of the following —

“(11) A person who is dissatisfied with a decision of the Customs authority under this Part may appeal to the Tax Appeal Commission.”.

**8. Revocation of Part XXIV of the principal Regulations.**

The principal Regulations are amended by the revocation of Part XXIV in its entirety.

**9. Amendment of regulation 147 of the principal Regulations.**

Regulation 147 of the principal Regulations is amended in paragraph (1), by the insertion immediately after subparagraph (c) of the following —

“(ca) Form C17 (Accompanied Baggage Declaration) \$3.00

(cb) Form C18 (Unaccompanied Baggage Declaration) \$3.00”;

**10. Amendment of the First Schedule to the principal Regulations.**

The First Schedule to the principal Regulations is amended by the insertion immediately after Form C1 of the following new Form —

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**BAHAMAS CUSTOMS DEPARTMENT**

**FORM No. C1A**

**REQUEST FOR ASSIGNMENT OF CUSTOMS OFFICER TO  
REMOTE PLACE**

Place

Date

No.

To the Comptroller of Customs

I/We apply for the assignment of a customs officer(s) as indicated below and undertake to pay the costs required under regulation 8A of the Customs Management Regulations, 2013 (*S.I. No. 62 of 2013*).

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Start Date                      Address and description of remote place for which assignment is requested

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End Date

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Signature

Name and Address of Applicant

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Telephone

Email

For Customs Use

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**Made this                      day of                      , 2021**

**MINISTER RESPONSIBLE FOR FINANCE**