

the date the aircraft or vessel commences discharge.

Surplus stores
may be entered

52. The surplus stores of an aircraft or vessel may, with the permission of the proper officer, be entered for home use or for warehousing.

Provisions
relating to mail,
personal
baggage, etc.

53.(1) Notwithstanding Sections 50 and 51-

- (a) mail bags and postal articles in the course of transmission by post may be unloaded and delivered to an officer of the Post Office without entry;
- (b) goods which are the bona fide personal baggage of the passengers or members of the crew of an aircraft or vessel may, subject to the provisions of any regulations, be unloaded and delivered to those persons without entry;
- (c) the proper officer may permit the unloading and delivery to the owner of bullion, currency notes, coin or perishable goods without entry, subject to security being given by the owner to furnish the necessary entry within forty-eight hours of the time of delivery.

(2) An owner who contravenes the provisions of Subsection (1) (c) shall be guilty of an offence.

Entry in
absence of
documents

54. (1) If the owner of goods is, by reason of the absence of any, or of any sufficient, documents or information concerning them, unable to furnish full particulars of those goods, he shall make and subscribe a declaration on the prescribed form to that effect, and thereupon the proper officer may permit the owner to examine the goods in his absence.

(2) Upon examination having been made the proper officer may, subject to Section 55, permit the owner to enter the goods for home use, or for warehousing, if he is satisfied that the description of the goods for tariff and statistical purposes is correctly made in the entry, and also-

- (a) in the case of goods liable to duty *ad valorem*, that the value declared on the

entry is approximately correct; and

- (b) in the case of goods liable to duty according to weight, quantity, number, measurement or strength, that the weight, quantity, number, measurement or strength declared on the entry is correct.

(3) Where the proper officer has permitted entry to be made under Subsection (2), the delivery of the goods may accordingly be made, but the proper officer may, in the case of goods liable to duty *ad valorem*, retain samples of the goods for such period up to the passing of perfect entry as he may think fit.

(4) Where the owner of any goods referred to in the declaration does not make, or is not permitted to make, entry thereof in accordance with this Section, then the proper officer shall cause the goods referred to in the declaration to be deposited in a customs warehouse.

Provision
relating to goods
liable to *ad
valorem* duty

55. (1) Where goods entered in accordance with Section 54 are goods liable to duty *ad valorem*, then the entry shall be deemed to be a provisional entry.

(2) Where any such goods are provisionally entered for home use, then the proper officer may require the owner to deposit, in addition to the amount estimated as the duty for the purpose of making the provisional entry, such further sum as the proper officer may think fit; and the estimated duty and further sum shall be held on deposit and shall be forfeited unless the owner within three months, or such further period as may be allowed by the proper officer, of the provisional entry produces to the proper officer satisfactory evidence of the value of the goods and makes perfect entry thereof.

(3) Where the owner makes a perfect entry in accordance with Subsection (2), the proper officer shall subtract from the amount held on deposit under that Subsection, the full amount of duty payable in respect of the goods and shall refund the difference to the owner: