



Barbados Customs & Excise Department



PASSENGER STANDARD OPERATING PROCEDURE

Prepared by

ASYCUDA World Project Unit

Document Versioning

Originator Name:	Barbados Customs and Excise Department
Unit:	ASYCUDA World Project Unit
Implementation Date:	
Date of Next Review:	
Related Policies:	

Version History

Version	Author	Revisions Made	Date
05	Project Manager	Draft reviewed, formatted and submitted	13.4.2015
0.4	Project Manager/UNCTAD	Review	23.03.15
0.3	Project Manager/UNCTAD	Reformatted	31.01.15
0.2	Project Manager/UNCTAD	Review	9.01.15
0.1	Functional Team	Initial Draft	15.12.14

Approval History

Originator Name:	Barbados Customs and Excise Department
Unit:	ASYCUDA World Project Unit
Implementation Date:	
Date of Next Review:	
Related Policies:	

TABLE OF CONTENTS		Page
1.0	Objective	4
1.1	Scope	4
1.2	Legal Basis & Disclaimer	4
2.0	Definitions	5
3.0	Processing Passengers	7
3.1	Processing Passenger Arrivals	7
3.2	Screening Passengers	8
3.3	Green Lane	8
3.4	Red Lane	8
3.5	Personal Searches	9
4.0	Processing Goods Found During Examinations	10
4.1	Non-Commercial Goods BG4	10
4.2	Commercial Goods	11
4.3	Restricted Goods	11
4.4	Arms and Ammunition	11
4.5	Temporary Importation of Goods	12
4.6	Control substances	13
5.0	Imported Foreign Currency	13
6.0	Using Waybills to With-hold Goods	14

PROCESSING THE ARRIVAL AND DEPARTURE OF PASSENGERS

1.1. OBJECTIVE

This Standard Operating Procedure is aimed at streamlining the Customs procedures with the view of facilitating the efficient and effective processing of passengers and any accompanying goods contained in their baggage.

1.2. SCOPE

The Procedure should be utilized and applied at all ports of entry or departure where passengers may arrive or leave the country. The Automated System for Customs Data hereinafter referred to as ASYCUDA World, will be the facility used to process passengers and accompanying goods.

1.3. LEGAL BASIS

The following National Laws and Regulations provides the legislative basis for the contents of this manual:

Customs Act, Cap 66, as amended

Customs Regulations 1963, as amended

Barbados Territorial Waters Act, Cap 386

Marine Boundaries and Jurisdiction Act, Cap 387

Electronic Transactions Act, 2001-2

Electronic Transactions Regulations, 2004

Evidence Act, Cap 121, as amended, and the application of any other enactment which gives the Comptroller the authority to perform any duty relating to the importation or exportation of goods.

Throughout this manual, procedures that use the word “must” or "shall" indicate a mandatory legal requirement. Those that use the word “should” or "may" suggest methods, actions or processes that are the most efficient, effective and widely accepted standards in the Trade and Customs community.

This manual may contain procedures that may not apply uniformly in every circumstance. Although the manual seeks consistency with existing governing laws, regulations and policies,

these procedures are not intended to supersede or replace the adopted departmental/governmental policies or other applicable law to which the BRA is subject. Any conflict between this document and applicable laws, including regulations and departmental policies, should be resolved in favour of the applicable law.

Information contained in this manual is up to date as of the date of publication. National laws and regulations and Departmental/Governmental Policies may change and the reader should be sure to check for the most recent versions for the most accurate information.

2.0 DEFINITIONS

- (a) **Agent:** a person such as a customs broker or shipping agent authorized, under the terms of the Customs Act to act on behalf of an importer or exporter.
- (b) **Assessed declaration:** a declaration which has been accepted by the proper officer and contains his signature.
- (c) **Customs area:** has the meaning assigned by Cap 66. Section 18.1: The Comptroller may, in such manner as he/she may think fit, approve for such periods and subject to such conditions as he/she thinks fit, any place within Barbados as a customs area.
- (d) **Document:** means –
 - (i) any written information relating, directly or indirectly, to goods which are imported or exported;
 - (ii) any written declaration required by the Revenue Commissioner; and
 - (iii) any record generated in any manner whatsoever, including any record generated by an automated recording device or programme required to retrieve information in usable form;
- (e) **Dutiable goods:** goods of a class or description which are subject to any duty whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid thereon.
- (f) **Duty:** includes any tax of customs or excise authorised by an enactment.
- (g) **Entered:** in relation to goods imported, warehoused, put on board a ship or aircraft as stores or exported, means the acceptance and signature by the proper officer of an entry, specification or shipping bill, and declaration signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Crown in respect of the goods and, in the case of dutiable

goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties thereon, or else, where permitted, the deposit of a sum of money or giving of security for the duties as provided by law, or, in the case of goods for which security by bond is required on the exportation, putting on board a ship or aircraft as stores or removal of such goods, the giving of such security.

- (h) **Export:** to take or cause to be taken out of the Island.
- (i) **Exporter:** includes any person by whom any goods (including goods transferred from an importing ship or aircraft) are exported from the Island or supplied for use as ship's or aircraft's stores and also the owner, or any person acting on his behalf, and any person who for customs purposes signs any document relating to goods exported or intended for supply as ship's or aircraft's stores as aforesaid.
- (k) **Goods:** includes stores or baggage.
- (l) **Green Lane:** the lane reserved by the Comptroller at the airport for use by incoming passengers who have no prohibited, restricted or other goods liable to duty and taxes.
- (l) **Import:** to bring or cause to be brought within the Island.
- (m) **Importer:** includes the owner or any other person for the time being possessed of or beneficially interested in any goods at and from the time of importation thereof until the same are duly delivered out of customs charge, and also any person who signs any document relating to any imported goods required by the customs laws to be signed by an importer.
- (n) **List of Prohibited and Restricted Exports:** the list of goods, the exportation of which is prohibited or restricted under the Customs Act, as set out in the Third Schedule, as amended.
- (o) **List of Prohibited and Restricted Imports:** the list of goods, the importation of which is prohibited or restricted under the Customs Act, as set out in the Second Schedule as amended.
- (p) **Offence against the Customs laws:** includes any act of any person contrary to the customs laws or any failure of any person to perform an act required by the customs laws to be performed by him.
- (q) **Owner:** in relation to goods, includes any person who is for the time being entitled, either as owner or agent for the owner, to the possession of the goods.

- (r) **Passengers' baggage:** includes commercial travellers' samples, but otherwise does not include any articles intended for sale or exchange or any articles other than the personal or household effects of the passenger and his family, and any small articles imported by the passenger as gifts and duly declared as such.
- (s) **Red Lane:** means a lane reserved by the Comptroller of Customs at the Arrival Hall for use by incoming passengers who have restricted or dutiable goods. Undeclared prohibited, restricted or dutiable goods may be subject to seizure under the Customs Act

3.0 PROCESSING PASSENGERS

- (a) The following are the legal requirements with respect to the handling of passenger's baggage:
 - (i) Passengers are obligated under Customs Regulations Sec 83, to present all baggage for examination and answer all questions posed by the Customs Officer.
 - (ii) Customs Regulations Sec 80 requires that passengers' baggage on being landed shall be taken directly 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 cleared and any duty payable thereon is paid to the proper officer.
 - (iii) Section 81 of the Customs Regulations stipulates that passengers' baggage shall be handled by the passenger himself, or a person duly authorised either by the Comptroller, or by the authority controlling the approved wharf or examination station.
 - (iv) No person shall remove any baggage out of the charge of the Proper Officer until such officer has released such package, or until in the case of articles liable to duty, the duty has been paid.

3.1 Processing Passenger Arrivals

- (a) A Passenger's manifest shall be submitted to the Proper Officer from "wheels up" of the aircraft. This document should be used for risk management purposes inclusive of screening passengers on arrival. Screening passengers enables Customs to determine:
 - (i) which passengers should be referred for secondary examination; and
 - (ii) the passengers that may have commercial shipments and therefore

need special attention.

- (b) In the case of returning citizens being referred for secondary examination and where dutiable items are found, consideration must be given to their \$500.00 annual duty free allowance.
- (c) The C23 Passenger Declaration Form provides an additional opportunity for screening passengers. It permits the declaration of dutiable goods to Customs and therefore should be used by Screening Officers to direct passengers for secondary examination. The Form represents the final point of a passenger's declaration after which if undeclared goods are found, enforcement action can be taken.
- (d) Part of passenger processing includes:
 - (i) searching passengers baggage for the purpose of identifying dutiable, undeclared, prohibited and or restricted goods; and
 - (ii) processing accompanied commercial goods.

3.2 Screening Passengers

- (a) At the initial screening point, Customs officers are required to make a decision as to which passengers will be referred for secondary examination. The C23 Form in conjunction with additional questioning shall form the basis of referrals for examination.
- (b) Passengers who has been determined to have nothing to declare may exit the customs area using the GREEN Lane.
- (c) Passengers with goods to declare and those who have been referred for examinations shall use the RED Lane.

3.3 Green Lane

- (a) Passengers entering the Green Lane shall be deemed to have declared that he/she has no restricted, prohibited or dutiable goods.
- (b) Where such goods are subsequently found, the passenger shall be deemed to have made a false declaration and the goods may be liable to seizure.
- (c) Where a passenger is suspected to be carrying prohibited, restricted or dutiable goods he/she shall be directed to the RED Lane for examination.

3.4 Red Lane

- (a) Examinations are conducted in the Red Lane.

- (b) There are three types of examinations conducted in the Red Lane namely mandatory, selective, and mandatory-selective.
 - (i) **Mandatory examinations** apply when the passenger has to claim an exemption and or pay duty. Additionally, it applies to the declaration of restricted goods such as firearms which require a valid permit to import or in cases where goods are to be withheld for re-exportation.
 - (ii) **Selective examinations** relates to a referral based on a decision made by the Customs officer at a screening point. The decision for the referral may be based on the presence of risk indicators identified by document review, ramp officer observations, other law enforcement agencies observations, or on the requirement for achieving the number of random examinations. Personal searches may form part of this process.
 - (iii) **Mandatory-Selective examinations** apply to referrals that occur when a passenger claims an exemption and or pay duties and taxes on goods. However, the Customs officer at the initial screening point may wish to ensure that all goods have in fact been declared and is therefore directing the passenger for secondary examination. The search shall entail conducting a thorough examination of all baggage and potentially the passenger himself/herself.

3.5 Personal Searches

- (a) This is normally a last resort form of examination and is conducted to detect any goods suspected to be concealed on a passenger's person. Cap 66 Section 232 (1) grants Customs Officers the authority to search suspected persons. It specifies that where an officer suspects any person "to be carrying or to have any uncustomed or prohibited or restricted goods about his person, such officer may search the person".
- (b) Section 232(2) points out that any uncustomed, prohibited or restricted goods found upon a person, in his possession, or in his baggage shall be liable to forfeiture.
- (c) The initial decision to conduct a personal search is made by the senior officer on duty. However, Section 233 stipulates that "before any person is searched he/she may require to be taken with all reasonable dispatch before a magistrate or the Comptroller or other superior officer of customs, who shall, if he sees no reasonable cause for search, discharge such person but, if otherwise, direct that the person maybe be searched".
- (d) The details regarding personal searches shall be captured in the Personal Searches Ledger. The details shall include the following:
 - (i) name and address of the passenger;

- (ii) country of birth;
- (iii) nationality;
- (iv) passport number;
- (v) country of departure;
- (vi) flight #;
- (vii) date and time of arrival;
- (viii) uncustomed good(s) found during the search;
- (ix) referrals; and
- (x) name of officers conducting the search.

4.0 PROCESSING GOODS FOUND DURING EXAMINATIONS

- (a) The examination of a passenger's baggage can result in detecting various categories of goods as follows:
 - (i) dutiable non-commercial goods;
 - (ii) commercial goods;
 - (iii) restricted or prohibited goods;
 - (iv) arms and ammunition;
 - (v) temporary imports; and
 - (vi) control substances.

Each category is handled differently. Any accompanied goods in excess of passenger's personal duty free allowance shall be assessed for payment of duties and taxes.

4.1 Non-Commercial Goods BG4

- (a) All non-commercial goods may be subject to customs duties.
- (b) The payment of duties for non-commercial goods shall be processed on a BG4 SAD.

- (c) The BG4 SAD shall be completed in the prescribed manner and ASYCUDA will tabulate the amount of duties to be paid.
- (d) The Officer shall conduct a consistency check of the data entered in the SAD and generate an Assessment Notice.
- (e) The Assessment Notice shall be handed to the officer who is assigned the task of collecting duties, taxes and other fees.
- (f) Printed copies of the Receipt and Release Order are issued to the passenger and are used to effect the release of the goods.
- (g) A passenger may be allowed to pay the relevant duties and taxes on a portion of the dutiable goods provided that any goods not cleared shall be left in the Customs possession until the relevant duties are paid.
- (h) Where a passenger is incapable of paying the customs duties, a waybill shall be issued in the prescribed manner with the view of with-holding the goods until payment can be made.

4.2 Commercial Goods

- (a) Merchandise intended for sale and arriving in a passenger's baggage shall be specifically declared as cargo on the appropriate customs declaration.
- (b) Commercial goods shall be detained by the issuance of a Waybill generated by the system.
- (c) Commercial goods other than jewelry, firearms, ammunition and other specified items shall be transferred to the Queens Warehouse for the completion of Customs formalities.

4.3 Restricted Goods

- (a) Generally, restricted goods require the presentation of an appropriate license to facilitate their clearance.
- (b) Restricted goods shall be detained until the presentation of the relevant clearance documents from the competent authorities and payment of duties and taxes wherever applicable.

4.4 Arms and Ammunitions

- (a) Any passenger in possession of arms and ammunitions shall be required to have licenses to import and to carry prior to importation.

- (b) The passenger shall declare the arms and ammunitions to the Customs Officer on his arrival. Importations without the required licenses shall be detained pending the submission of the appropriate licenses. A Waybill processed in the prescribed manner shall be issued to with-hold the goods.
- (c) Concealed and undeclared arms and ammunitions shall constitute an offence and the passenger can be liable to prosecution under Cap 66, Section 93.
- (d) Any undeclared arms and ammunitions shall be handed over to Royal Barbados Police Force (RBPF) after processing. The handover process entails the completion of the “Transfer of Seized Goods Report”.
- (e) Legally imported firearms and ammunition shall be released with the presentation of the appropriate licenses and payment of duties and taxes where applicable.

4.5 Temporary Importation of Goods

The temporary importation of goods is usually done in two categories:

- (i) temporary importation of firearms; and
- (ii) temporary importation of commercial goods.

Temporary Importation of Firearms and Ammunitions by Security Personnel of Visiting Dignitaries

- (a) Security personnel accompanying foreign dignitaries and who are carrying firearms shall receive prior authorization to do so from the Ministry of Foreign Affairs.
- (b) The arms and ammunitions shall be released in conformity with the conditions and particulars stated in the authorization.
- (c) In case no authorization is obtained, the arms and ammunition shall be detained by issuing a waybill in the prescribed manner.
- (d) The detained fire arms shall be handed over to the RBPF without delay for safe custody.

Temporary Importation of Commercial Goods

- (a) This form of importation could entail:
 - (i) samples;
 - (ii) commercial shipments;
 - (iii) items for repairs; and
 - (iv) dutiable personal goods intended for subsequent exportation.

- (a) Commercial goods can be handled in three ways:
 - (i) a deposit, consisting of one and a half times the value of the goods, shall be made to cover the duty liability. The deposit shall be collected on the Deposit Receipt form which shall be completed in the prescribed manner.

On re-exportation, the items shall be declared to Customs who shall verify the quantities declared against those imported.

The Importer is liable to the payment of duties for all shortages identified and shall be deducted from the deposit. Where no deficiencies are detected, the whole deposit is returned to the passenger.

- (ii) samples can be defaced to the satisfaction of the Officer to the extent that they may be rendered to be of no commercial value.
- (iii) the whole shipment of temporary imported commercial goods can be held pending re-exportation. In such case, the Importer shall be issued a waybill completed in ASYCUDA and in the prescribed manner should be with-held pending duty or re-exportation.

4.6 Control substances

- (a) The importation of all drugs listed in the Drug Abuse (Prevention and Control Act) 1990- 14 50 is restricted and any passenger in possession of any such drugs without the appropriate import license shall be liable to prosecution.
- (b) The detection of such goods shall be detained on a Seizure Receipt Form completed in the prescribed manner.
- (c) The illicit goods shall handed over to the Royal Barbados Police Force on the “Transfer of Seized Goods from the Comptroller of Customs to the Commissioner of Police” form.

5.0 IMPORTED FOREIGN CURRENCY

- (a) Foreign currency imported into Barbados by guest, legal entities and travellers are not subject to limitations. However, travellers who import foreign currency with a value of or greater than BDS\$ 10,000.00 or equivalent shall declare the quantity on the C23 form.
- (b) Foreign currency intended for re-exportation should be declared to the senior officer who shall verify the quantity and record it in the appropriate ledger. This is necessary to conform to the requirements of the Foreign Currency Control Act.

6.0 USING WAYBILLS TO WITH-HOLD GOODS

- (a) All goods imported in passenger baggage which don't satisfy customs requirements shall be issued a waybill through ASYCUDA and completed in the prescribed manner.
- (b) The waybills shall be attached to a manifest created by the Proper Officer in ASYCUDA in the prescribed manner.

Put in the passenger PRN # as the withheld receipt number and the baggage tags number as the marks and numbers

7.0 TRANSFER OF GOODS TO QUEENS WAREHOUSE

- (a) Section 88 of the Customs Regulations stipulates that imported goods may not remain in a customs area in excess of ten (10) days by sea and seven (7) days by air without the written permission of the Comptroller.
- (b) Failing the granting of written permission, the goods may be sent to the Queens Warehouse.
- (c) All goods with-held by shall be dealt with in ASYCUDA in the prescribed manner.
- (d) All commercial goods shall be transferred to the Queens Warehouse as detailed in ASYCUDA in the prescribed manner.