

CAYMAN ISLANDS



Supplement No. 3 published with Gazette No. 7 of 1978.

**THE CUSTOMS REGULATIONS**  
**(Revised)**

CAYMAN ISLANDS

**THE CUSTOMS REGULATIONS**  
(Consolidated and Revised)

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CAYMAN ISLANDS

THE CUSTOMS LAW  
(Revised)  
THE CUSTOMS REGULATIONS  
(Consolidated and Revised)

Customs Drawback (Passengers' Spirits and Wines) Regulations, 1974	G.N. 92/74	15th May, 1974
Customs (Airport) Regulations, 1974	Suppt 13 Gazette 2/75	30th April, 1974
Customs (Warehouse) Regulations, 1974	G.N. 94/74	15th May, 1974
Customs (Prescribed Warehouses) Regulations, 1973	G.N. 220/73	23rd November, 1973
Customs (Prescribed Warehouses) Regulations, 1977	Suppt 3 Gazette 13/77	20th June, 1977
Customs (Prescribed Warehouses) Regulations (No. 2), 1977	Suppt 8, Gazette 24/77	21st November, 1977
Customs (Special Attendance) Regulations, 1977	Suppt. 2 Gazette 13/77	20th June, 1977
Customs (Anthrax) Regulations, 1974	G.N. 98/74	22nd May, 1974

PART I: General

- |                 |  |
|-----------------|--|
| Citation.       | 1. These Regulations may be cited as the Customs Regulations (Revised).  |
| Interpretation. | 2. In these Regulations —<br>“Law” means the Customs Law (Revised);<br>“section” means a section of the Law; and<br>section 2 applies. |

PART II: Drawback (Passengers' Spirits and Wines)

- |                                     |  |
|-------------------------------------|--|
| Interpretation.                     | 3. In this Part —<br>“receipt” means a receipt prepared in accordance with regulations 4 and 5;<br>“seller” means a person who, in any capacity, sells goods to any other person in contemplation of drawback being claimed on such goods by virtue of section 45 (1) (c). |
| Sellers to prepare receipts.        | 4. Every seller shall, in respect of every sale, prepare a dated and serially numbered receipt in triplicate and shall mark such triplicate receipts “A”, “B”, and “C” respectively.   |
| Forms of receipt. Schedule: Form A. | 5. Receipts shall be in the form prescribed in Form A in Part 1 of the Schedule  |

and shall contain the following information —

- (a) the name of the seller;
- (b) the name of the passenger (buyer) in block letters;
- (c) the number and capacity of bottles or other vessels sold;
- (d) a description of the contents of each such bottle or vessel;
- (e) the country of origin of such contents;
- (f) the flight number of the aircraft or the name of the ship;
- (g) the signature of the buyer;
- (h) the amount paid by the buyer;
- (i) the amount intended to be claimed in drawback; and
- (j) the signature of the seller.

Procedure to be followed by the seller.

6. The seller shall —

- (a) hand receipt A to the buyer;
- (b) retain receipt B; and
- (c) pack, or cause to be packed all the goods listed in each receipt in a single container; and
- (d) attach securely to such container receipt C relevant thereto; and
- (e) deliver the goods so packed into Customs charge at such place as the Collector shall direct.

Delivery of goods to buyer.

7. Customs shall, at the time of embarkation, hand to each buyer, against the surrender of receipt A, the container with goods relevant to such receipt.

Collection and payment of drawback.

8. Sellers may claim drawback in respect of any month on or before the 7th day of the month following by presenting to Customs the originals or copies of relevant receipt B and Customs shall make payment of such drawback on or before the 17th day of the month of such presentation.

PART III: Airport

Interpretation.

9. In this Part —

“aircraft” includes all balloons, kites, gliders, airships and flying machines; and

“General Declaration” means a form of report recommended by the International Civil Air Organisation as set out in Form B in Part 1 of the Schedule hereto.

The Schedule. Form B

Aircraft arrival procedure.

10. (1) Unless the Collector otherwise permits, the master of an aircraft arriving in the Islands shall immediately —

- (a) take the aircraft to the apron of the airport;
- (b) make report of the aircraft by delivering to the Customs officer on duty, in such form as the Collector may direct,
  - (i) a General Declaration; and
  - (ii) particulars of the goods on board the aircraft;
- (c) produce to such officer such other documents relating to the flight as he may require;
- (d) unload all goods in the aircraft except such as are to be carried on to another Customs airport or to a foreign destination and are permitted by such officer to remain in the aircraft; and
- (e) unless such officer otherwise permits, deposit all goods unloaded from

the aircraft into the transit shed:

Provided that if, through circumstances over which the master has no control, an aircraft is prevented from complying with this regulation the master shall —

- (i) immediately report the situation to a Customs officer; and
- (ii) deal with all goods in the aircraft in accordance with such officer's instructions.

(2) Any act required to be performed by the master of the aircraft by virtue of this regulation may, subject to the Collector's assent, be performed by an agent of the owner of the aircraft.

Unloading times.

11. No person shall, without the authority of the Collector, unload or permit the unloading of any goods imported by air save between the hours of 0830 and 1600 at times when the Customs is not engaged in examining passengers' baggage.

Removal of goods from transit shed.

12. Save as the Collector may specially authorise in that behalf, no person shall remove any goods other than current periodicals and newspapers from a transit shed without the permission of the Customs officer on duty.

No loading or embarking without authority.

13. No goods shall be loaded and no passenger shall embark or be permitted to embark on any departing aircraft without the authority of a Customs officer.

Prescribed aprons.

14. The following places are prescribed to be aprons —

(a) the rectangular hard surface area of the Owen Roberts Airport between the ends of the taxi-track, the LACSA hangar, the security fence and the terminal building and the offices of the Director of Civil Aviation; and

(b) the hard surface area of the Gerrard Smith Airport in front of the terminal building and extending eighty feet towards the runway.

Prescribed transit shed.

15. The compartment at the eastern end of the terminal building at Owen Roberts Airport is prescribed to be a transit shed.

PART IV: Warehouse

Interpretation.

16. In this Part —

“rotation number” means the warehouse rotation number referred to in regulation 21.

Warehouses, classes of goods, etc.

17. The Governor may from time to time by notice in the Gazette prescribe —

- (a) the class or classes of goods which may be deposited in any warehouse;
- (b) the hours of business of any warehouse for the purpose of —
  - (i) making deposits therein, and
  - (ii) making withdrawals therefrom; and
- (c) special rules for the conduct of the business of any warehouse.

Forms of deposit, etc.

18. (1) There shall within the time prescribed, if any, be submitted to Customs in respect of all goods —

- (a) deposited in a warehouse;

## 8 - The Customs Regulations [R]

	(b) cleared for home consumption; (c) removed from one warehouse to another; or (d) re-exported.
The Schedule, Form C	the appropriate entry and clearance form prescribed in Form C in Part 1 of the Schedule.  In case (a) the form shall be submitted in triplicate and in cases (b), (c) and (d) in duplicate.  (2) All goods the subject of paragraphs (b), (c) and (d) of sub-regulation (1) shall be cleared from warehouse within three working days of the passing of the entry relevant thereto.
Landed account.	19. (1) Before the deposit in any warehouse of any consignment of goods, Customs shall examine such goods and raise a landed account thereof.  (2) A copy of every landed account shall be supplied to the importer of the relevant consignment who may produce such copy in support of any claim for loss or damage incurred to such consignment up to the time of the removal thereof from the transit shed.  (3) Every warehouse keeper shall check every consignment of goods deposited in his warehouse against the landed account relevant to such consignment and shall make immediate report to Customs of any discrepancy between the actual quantity and condition of such goods and landed account thereof.  (4) Upon receipt of a report under subregulation (3) Customs shall re-examine the relevant goods and make such adjustment to the landed account as may be justified under subsection (3) of section 20.
Approved transport.	20. The Collector may from time to time by notice in the Gazette approve certain persons as transporters for the purpose of subsection (1) of section 20 and may revoke such approval.
Warehouse rotation number.	21. Every warehouse keeper upon receipt of a consignment of goods shall, under the direction of the Collector, mark each package of such consignment with a serial number to be known as the warehouse "rotation number".
Warehouse register.	22. Every warehouse keeper shall maintain in a form approved by the Collector a register of all consignments of goods deposited in his warehouse which shall be identified therein by the relevant rotation number.
Manner of stowage.	23. Every warehouse keeper shall stow, or cause to be stowed, every consignment of goods deposited in such a manner that —  (a) the rotation number can readily be seen; and (b) the goods are accessible for the purpose of checking quantity and quality and for the purposes of subsection (3) of section 20.
Operations by warehouse keepers.	24. (1) Every warehouse keeper may, by virtue of subsection (3) of section 21, conduct the following operations —  (a) repair damaged packages; (b) repack goods into sound packages; (c) make up deficiencies in packages, varying if necessary the total number of such packages; (d) clean and re-label cartons, packages and bottles; and

	(e) destroy and dispose of damaged or defective goods.
	(2) Before conducting any operation under subregulation (1) every warehouse keeper shall give not less than twenty-four hours' notice thereof to Customs.
	(3) When for any purpose of subregulation (1) new packages are used such packages shall be marked with the relevant rotation number.
Withdrawal conditions.	25. No warehoused goods may be withdrawn in amounts of less than one case save for the purposes of —  (a) drawing samples; (b) clearing a remnant case; or (c) for shipment as stores.
Remnants.	26. No remnant case shall remain on deposit in any warehouse for a period exceeding fourteen days.
Deposit against withdrawals.	27. The Collector may accept in advance from any warehouse keeper a deposit of an agreed fixed sum against withdrawals from the relevant warehouse over a period of any one week provided that —  (a) the fixed deposit is paid on the first working day of the week of withdrawal, and (b) all amounts due in respect of such withdrawals are accounted for on the first working day of the week following.
Withdrawals for	28. Whenever goods are to be removed from a warehouse otherwise than against payment of duty or under the provisions of regulation 27 the owner thereof shall either —  (a) deposit with Customs the relevant amount of duty; or (b) deliver to Customs a Removable Bond in Form D in Part 1 of the Schedule and issued by a Bank licensed under the Banks and Trust Companies Regulation Law (Revised), which deposit shall be repaid or bond discharged, as the case may be, upon return of the relevant goods to Customs control.
The Schedule, Form C Banks and Trust Companies Regulation Law (R).	
Alterations.	29. No alteration shall be made to the structure or accommodation of any warehouse unless leave in that behalf has first been accorded in writing by the Governor.
Security.	30. Every warehouse keeper shall forthwith inform the Collector of any fire, breaking or other incident affecting the security of the warehouse for which he is responsible or any of the contents thereof.
Customs facilities.	31. Every warehouse keeper shall provide desk space and toilet facilities for the use of Customs officers engaged in duty in the warehouse for which he is responsible.
Only uncustomed goods to be stored.	32. No customed goods shall be stored in any warehouse.
Working hours.	33. Subject to any special directions given by the Collector from time to time, warehouses may be open for business only on days other than public holidays and at the following times:—  (a) on Saturdays from 0800 hours until noon; (b) from Mondays to Fridays inclusive from 0800 hours until noon and

from 1300 hours until 1600 hours.

Goods which may be stored 34. Subject to any special leave given by the Collector from time to time in writing, no goods shall be stored in any warehouse other than –  
(a) potable spirits, wines, beers, cider and perry; and  
(b) tobacco and tobacco products.

PART V: Prescribed warehouses

Prescribed warehouses. Schedule: Part 2. 35. The buildings prescribed in Part 2 of the Schedule hereto are, subject to relevant provisions of the Law and of the conditions mentioned in the Schedule, prescribed to be warehouses.

Nominated warehouse keepers. 36. The persons named in the Schedule hereto are nominated to be warehouse keepers of the warehouses therein specified.

PART VI: Special attendance

Interpretation. 37. In this Part –  
“special attendance” means attendance by an officer under section 7(c).

Exercise of powers. 38. The powers of the Collector under subparagraph (i) of paragraph (c) of section 7 may be exercised upon the following conditions –  
(a) in the case of the withdrawal of goods from a warehouse, the giving of not less than twenty-four hours’ notice in writing to the Collector;  
(b) in the case of any Customs activity at an airport the giving of not less than twenty-four hours’ notice in writing to the Collector, but, in the case of non-commercial flights, an immediate request by telephone may be accepted;  
(c) in the case of any Customs activity at a seaport, the giving of not less than four hours’ notice in writing to the Collector;  
(d) in the case of Customs attendance required with regard to goods in danger of perishing, an immediate request by telephone may be accepted;  
and in all the above cases the giving of a deposit or bond to secure payment of the special attendance charge prescribed.

Exercise of powers. 39. The powers of the Collector under subparagraph (ii) of paragraph (c) of section 7 may be exercised upon condition that payment of the special attendance charge as prescribed is secured by the giving of a deposit or bond.

Charges. 40. The charge for special attendance shall be calculated from the time when such attendance is requested to be made available, regardless to whether or not the person requesting such attendance is then ready to make use of the service so requested.

Apportionment of charges 41. Where special attendance is required upon more than one person, the amount chargeable for such attendance shall be apportioned between such persons upon the basis of these Regulations.

Minimum time of attendance. 42. Special attendance arising from a telephone request made under paragraph (b) of regulation 38 shall be deemed to be for a minimum period of

two hours.

Rate of charge. 43. Special attendance is charged at the Customs Department’s rate of overtime pay as authorized from time to time by the Government.

PART VII: Anthrax

Import prohibition. Schedule, Part 3. 44. The importation directly or indirectly from any country specified in Part 3 of the Schedule hereto of any animal or tissue of any animal or any goods comprised wholly or partly of the tissue of any animal is hereby absolutely prohibited.

THE SCHEDULE  
PART I – FORMS

CAYMAN ISLANDS FORM A

THE CUSTOMS LAW  
(Revised)

THE CUSTOMS REGULATIONS (Revised) (Part I)

(Regulation 5)

Serial No.....

RECEIPT AND DRAWBACK CLAIM

Name of Seller .....

Name of passenger (block letters).....

Number and capacity of bottles and other vessels sold .....

.....

.....

Description of contents Country of origin

.....

.....

Flight number of aircraft or name of ship .....

Amount paid to the seller \$ .....

Signature of the buyer.....

Amount intended to be claimed in drawback \$ .....

Signature of the seller

Date

(REGULATION 9) FORM B

(GENERAL DECLARATION) (DECLARACION GENERAL) (DECLARATION GENERALE)  
(OUTWARD/INWARD) (SALIDA/ENTRADA) (SORTE/ENTREE)

Name of Airline .....

OWNER OR OPERATOR  
PROPIETARIO O EXPLOTADOR  
PROPRIETAIRE OU EXPLOITANT

Marks of Nationality and Registration Flight No. Date  
Marcas de nacionalidad y de matricula Vuelo No. Fecha  
Marques de nationalite et d'Immairculation Vol. No. Date

Departure from Arrival at  
Salida de Llegada a  
Depart de ..... Arrivee a .....  
(Place & Country) (Lugar y pais) (Localite et pays) (Place & Country) (Lugar y pais) (Localite et pays)

FLIGHT ROUTING/RUTA DEL VUELO/ITINERAIRE

(“Place” Column always to list origin, every en route stop and destination)  
(La column “Lugar” debe indicar siempre el punto do origen, todas las paradas en ruta y el punta de destino)  
(Inscrire dans la colonne “localite” l’origine, chaque escale et la destination)

Place Lugar Localite	Total number crew (1) Numero Total Tripulantes (1) Effectif de L'Equipage (1)	Number Passengers on this Stage (2) Numero de Pasejeros en Esta Etapa (2) Nombre de Passagers sur se Trancon (2)	Cargo Carga Merch- andise


DECLARATION OF HEALTH/DECLARACION SANITARIA/DECLARA-  
TION DE SANTE

FOR OFFICIAL  
USE ONLY.  
EXCLUSIVA-  
MENTE PARA  
USO OFFICIAL  
RESERVE A L'  
ADMINISTRA-  
TION

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

Personas abordo que se sabe que padecen de una enfermedad distinta del marco od de los efectos de un accidente, asi como los casos de enfermedad desembarcados durante el vuelo.

Personnes a bord que l'on soit souffrir d'une maladie outre que le mal de l'air ou les suites d'accidents, et personnes malades débarquees en cours du voyage.

Any other conditions on board which may lead to the spread of disease /Cualquier otra condicion abordo que pueda conducir a la propagacion de enfermedades/Toute autre circonstance a bord de nature a provoquer la propagation de'une maladie.

Details of each disinsecting or sanitary treatment (place, date, time, method) during the flight. If no disinsecting has been carried out during the flight give details of most recent disinsecting /Detalles relativos a cada desinsectacion o tratamiento sanitario (lugar, hora y metodo) durant el vuelo. Si no se ha efectuado la desinsectacion el vuelo, dense detalles de la ultima desinsectacion / Renseignements detaillés sur chaque desinsectisation ou autre operation sanitaire (lieu, date, heure, methode) effectuee en cours du vol. S'il n'y a pas eu de desinsectisation en cours du vol, donner des precisions sur la desinsectisation la plus recente.

Sgd., if required  
Firma, si se exige  
Signature, s'il y a lieu

Crew member concerned / Membro de la tripulacion  
a quien correspondo / Member d'equipe interesse.

I declare that all statements and particulars contained in this General Declaration, and in

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

Declaro que todas las indicaciones y detalles incluidos en esta declaracion general y en cualesquiera formularios complementarios que deban presentarse con esta declaracion general, son completos, exactos y verdaderos segun me leal saber y entender, y que todos los pasajeros en transito continuaran o han continuado en este vuelo.

**Je, soussigné, déclare que toutes les indications et tous les renseignements contenus dans la présente déclaration générale ainsi que dans tous formulaires supplémentaires qui doivent accompagner cette déclaration générale donnent, à ma connaissance, un exposé complet, sincère et véritable de la situation. Je déclare en outre que tous les passagers en transit poursuivront (ont poursuivi) leur voyage par le même vol.**

SIGNATURE/FIRMA/SIGNATURE

Authorized Agent or Pilot-in-Command  
 Agente cutprizado o commandante de la Asronava  
 Agent agree ou pilote commandant de Bord

- (1) To be completed only when required by the State.  
Solamente sellenora cuando lo exino el Estado.  
Ne remplir que si l'Etat l'exige.
- (2) Not to be completed when passenger manifests are presented and to be completed only when required by the State.  
No se llenara cuando se presenten los manifestos de pasajeros y solamente se hara cuando, lo exija el Estado.  
Ne pas remolir lorsque des menifestes de passagers sont presentes, et ne reampli que si l'Etat l'exige.

**THE CUSTOMS LAW**  
(Revised)

## CUSTOMS REGULATIONS (Revised)

(Regulation 18 (1) )

### To the Collector of Customs

Serial No.

From

## Warehouse

## WAREHOUSE ENTRY AND CLEARANCE FORM

The goods listed below have this day been  
(a) deposited in this Warehouse

- (b) cleared for home consumption  
(c) removed from this warehouse to warehouse No.  
(d) re-exported.

Description of Goods	Quantity	Rotation No.
Dated this                      day of                      , 197		Warehouse Keeper of Warehouse No.

FORM D

**THE CUSTOMS LAW**  
**(Revised)**

**CUSTOMS REGULATIONS**  
**(Revised)**  
**(Regulation 28)**

## REMOVAL BOND

BY THIS BOND THE BANK  
of  
(hereinafter called "the surety") is held firmly bound to the Financial Secretary of the  
Cayman Islands to pay to him the sum of \$

Dated this                      day of                      (say)                      197

WHEREAS Messrs.

desire to remove goods from its warehouse situated at \_\_\_\_\_ from time to time until the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_ otherwise then against payment of duty and has undertaken to return all such goods to Customs control on or before the \_\_\_\_\_ day of \_\_\_\_\_, 197\_\_\_\_

AND WHEREAS the Governor has required the execution of the above bond as a condition of giving approval to the removal of the said goods upon the said undertaking :

NOW THE ABOVE BOND is conditioned to be void if Messrs.

aforesaid do, on or before the \_\_\_\_\_ day of \_\_\_\_\_ 197\_\_\_\_, return all the said goods to Customs control in accordance with the undertaking in the premises.

Signed, sealed and delivered by the said surety in the presence of \_\_\_\_\_, a Justice of the Peace,  
this \_\_\_\_\_ day of \_\_\_\_\_, 197\_\_\_\_\_

JUSTICE OF THE PEACE  
SEAL

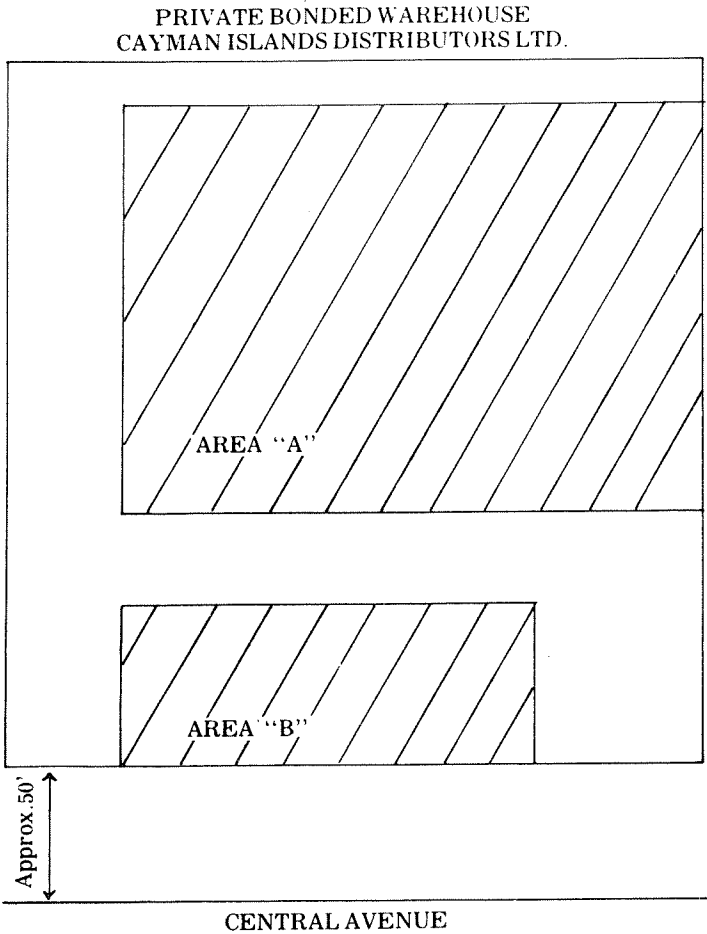
MANAGER OF THE SURETY  
SEAL.



**PART II. Prescribed warehouses**  
**(Regulations 35 and 36)**

**WAREHOUSE NO. 1**

Warehouse No. 1, comprising the two areas marked respectively "A" and "B" in the plan annexed hereto, being part of the property of Cayman Islands Distributors Ltd., situated in Central Avenue, George Town.



Conditions — No goods not being the property of Cayman Islands Distributors Ltd. or its customers shall be stored in the warehouse.

Warehouse keeper of Warehouse No. 1 — Kenneth Carlyle Hall.

**WAREHOUSE NO. 2.**

Warehouse No. 2 comprising the building known as "Jacques Scott's Warehouse", situated in Crewe Road, George Town, the property of the Jacques Scott Group of Com-

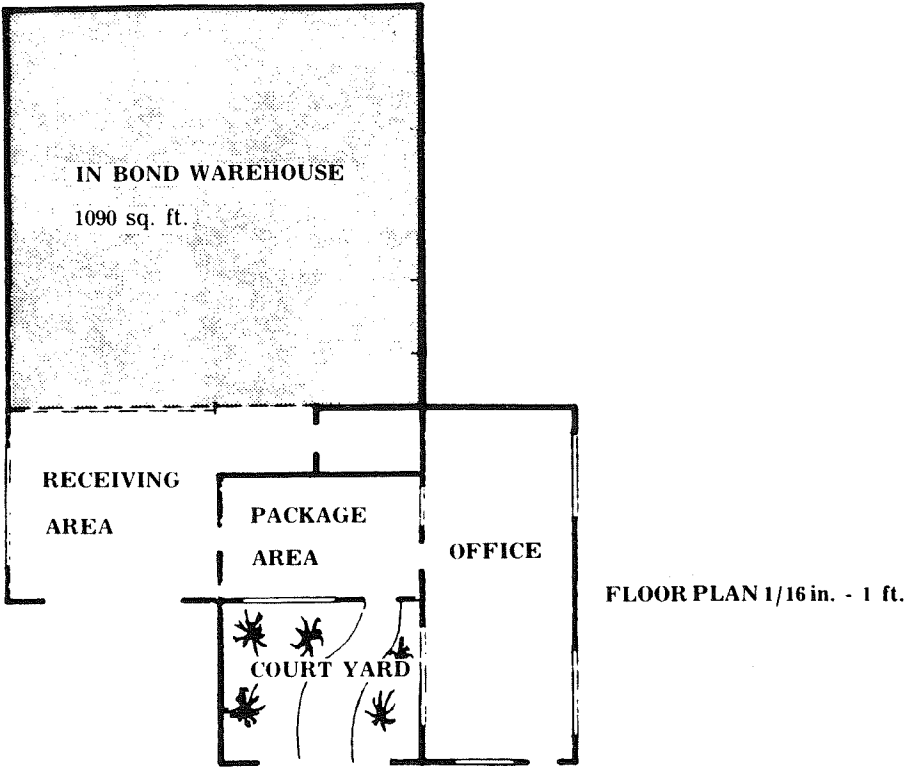
panies (Investment Corporation) Ltd.

Conditions -- No goods not being the property of Jacques Scott & Co. Ltd. or its wholly-owned subsidiaries or customers or any of them to be stored in the warehouse.

Warehouse keeper of Warehouse No. 2 — Edward Seymour.

**WAREHOUSE NO. 3.**

That part of the one-storey building shaded in the floor plan depicted hereunder being a part of George Town Central Block 13D Parcel 23.

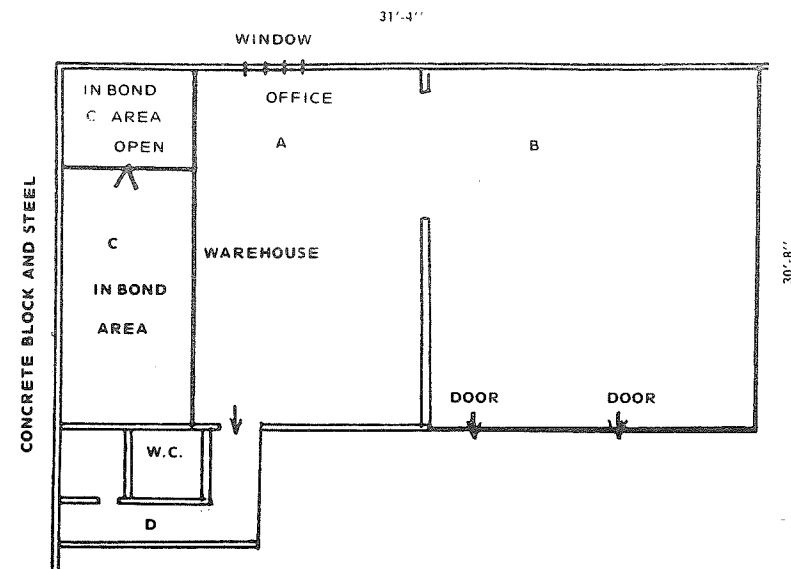


Conditions — No goods other than the property of Graham Thompson & Associates Limited or its customers shall be stored in the warehouse.

Warehouse keeper of Warehouse No. 3. — David W. Foster.

**WAREHOUSE NO. 4.**

That part of the ground floor premises of the building known as Abacus House situated on Walkers Road, George Town, as indicated on the floor plan hereunder:—



**Area: A,B,C, and D**

**Licensed premises of Overton Traders Ltd. at: Abacus House, Walkers Road, George Town.**

**Conditions —** No goods other than the property of Overton Traders Limited shall be stored in the warehouse.

**Warehouse keeper of Warehouse No. 4 —** Norman Balfour Overton.

**PART 3: Anthrax: Prohibited imports  
(Regulation 44)**

**The Republic of Haiti  
The Dominican Republic.**

Publication in revised form authorized this 21st day of March, 1978.

**JENNY MANDERSON**  
Clerk of the Executive Council.

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