

# ANTIGUA AND BARBUDA

## STATUTORY INSTRUMENTS

1996, No. 35

**Customs Amendment of Second Schedule Regulations 1996,  
made by the Minister under section 141 of the Customs  
Control and Management Act 1993 (No. 7 of 1993).**

1. These Regulations may be cited as the Customs Control and Management (Amendment of Second Schedule) Regulations 1996.

Short title.

2. The Second Schedule to the Customs Control and Management Act, 1996 is amended by inserting after paragraph 3(5) the following —

Amendment of  
Second Schedule to  
No. 7 of 1993.

“(6) Where a declaration regarding the value of goods has been presented under this Act and the Comptroller has reason to doubt the truth or accuracy of any of the particulars stated in the declaration or in any document produced in support of the declaration or the genuineness of any such document, the Comptroller may request the importer to produce further information, including documents or other evidence, to satisfy him that the declared value represents the total amount actually paid or payable for the imported goods, adjusted as provided in subparagraph (1); and if, after considering the further information furnished to him pursuant to any such request, the Comptroller still is in doubt about the truth or accuracy of the value of the imported goods as declared, or the genuineness of any document produced in support of the declaration, or where the further information requested for is not produced by the importer, it shall be deemed that the transaction value of the imported goods cannot be determined under the provisions of this paragraph:

Provided that before the Comptroller comes to the conclusion that the transaction value of the imported goods cannot be determined under the provision of this paragraph, the Comptroller

shall communicate to the importer, in writing if requested by the importer, grounds therefor and the importer shall be given a reasonable opportunity to make any representations he wants to make in regard to the matter and such representations shall be taken into consideration by the Comptroller:

Provided further that no person shall be held guilty of a criminal offence in respect of any act or omission that did not, at the time it took place, constitute a criminal offence."

(c) in the Second Schedule, insert after paragraph 9 the following —

"10. Nothing in this schedule shall be construed as restricting the right of the Comptroller to satisfy himself as to the genuineness, truth or accuracy of any statement, document or declaration presented for customs valuation purposes and where the Comptroller is still not satisfied, he shall impose a value based on the best information available to him."

Made this 22nd day of November, 1996.

**John E. St. Lu**

*Minister responsible for Finance*

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