

Customs

Cap. 66.

**DRAWBACK OF DUTIES ON SALE OF GOODS TO
TOURISTS REGULATIONS, 1958**

L.N. 1958/ 86d.	L.N. 108/ 1967.
L.N. 5/1959.	1970/216.
L.N. 54/ 1969.	1975/266. 1982/57.
L.N. 109/ 1960.	1982/58. 1985/210.
L.N. 124/ 1960.	1986/53. 1994/101.
L.N. 156/ 1960.	
L.N. 192/ 1961.	
L.N. 109/ 1962.	
L.N. 1/1967.	

Authority: These Regulations were made on 22nd October, 1958 by the Governor-in-Executive Committee under section 105(5) of the *Trade Act*, 1910.

Governor-in-Executive Committee: The power is now exercised by the Minister under section 133 of the *Customs Act*.

Commencement: 22nd October, 1958.

1. These Regulations may be cited as the *Customs, Drawback of Duties on Sale of Goods to Tourists Regulations, 1958*.

2. In these Regulations,

"authorised person" means any person or organisation authorised by the Minister to receive goods to be delivered to a tourist at a port of departure, or documents to be delivered to the proper officer or the seller of scheduled goods, as the case may be; 1986/53.

"scheduled goods" means any goods of a kind specified in the *First Schedule*. First Schedule.

3. (1) Every merchant desirous of selling scheduled goods in the course of his business to any tourist with a view to obtaining a drawback of the duties paid thereon may make an application for registration to the Comptroller in the form in the *Second Schedule* at any time prior to the day on which he first begins so to sell any such goods.

(2) The Comptroller shall register every merchant by whom an application is made pursuant to paragraph (1) and shall, on his registration, issue to him a certificate therefor specifying the kinds of scheduled goods that may be so sold by him and the premises wherein the same may be exposed or offered for sale.

(3) Where a person who is registered no longer desires to be registered, or the business carried on by him is discontinued or his registration is for any reason revoked by the Comptroller, the Comptroller shall cancel his registration.

4. (1) All scheduled goods offered or exposed for sale to tourists in the course of his business by any person registered under regulation 3 with a view to obtaining a drawback of the duties paid thereon shall be marked with the duty-free price thereof and the serial number or other mark of identification borne by the goods or any part thereof when imported into Barbados or with such other mark as may be made on them or any part thereof pursuant to the provisions of paragraph (2).

(2) Any scheduled goods which on importation the Comptroller considers do not bear a serial number or other mark by which they may be identified may be marked or caused to be marked by the Comptroller in such manner as he may think fit.

5. Every merchant registered under regulation 3 shall keep stock accounts of all scheduled goods sold to tourists with a view to obtaining a drawback of the duties paid thereon, in such manner as will enable any claim for drawback to be readily verified by an officer of Customs.

6. The Comptroller may, if he deems it necessary, require any merchant registered under regulation 3 to deposit at the Customs House samples of every different description and quality of scheduled goods offered or exposed for sale to tourists with a view to obtaining a drawback of the duties paid thereon. To every such sample shall be affixed an adhesive label bearing any particulars relating to such goods as the Comptroller may require.

7. Where in the course of business scheduled goods are sold to any tourists by a person registered under regulation 3 with a view to obtaining a drawback of the duties paid thereon, the seller shall make out a form of invoice according to the form of invoice set out in the *Third Schedule* and a duplicate, triplicate and quadruplicate copy thereof omitting if he so desires the insertion of the information to be inserted in the columns of that form appearing after the column headed "duty-free total price."

Third
Schedule.

8. (1) Where scheduled goods are not delivered to the purchaser at the time of purchase, the invoice shall be delivered by the seller to the purchaser of the goods, the duplicate and triplicate copies of the invoice and the goods shall be forwarded by the seller to the Customs or the authorised person at the place from which the purchaser is to depart from Barbados and the quadruplicate copy shall be retained by the seller.

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(2) Where scheduled goods are delivered by the seller to the purchaser at the time of purchase, the seller shall

- (a) attach the invoice and the duplicate thereof to the purchaser's travel ticket and the purchaser shall deliver the invoice to the Customs or the authorised person at the place from which the purchaser is to depart from Barbados; and
- (b) send the triplicate copy of the invoice to the Customs at the place from which the purchaser is to depart from Barbados and retain the quadruplicate copy thereof.

9. (1) On the departure from Barbados of a tourist by whom any scheduled goods shall have been purchased pursuant to regulations 7 and 8(1), the officer of Customs at the place of departure shall, on delivery to him by the passenger or the authorised person of the invoice relating to the goods, stamp on the invoice and triplicate copy thereof the word "exported" and the date of exportation and shall cause the scheduled goods to be delivered to the aircraft or ship by which the tourist is to depart.

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(2) Where the scheduled goods referred to in paragraph (1) are not in the possession or under the supervision of the Customs at the place of departure, the officer of Customs shall not stamp any of the documents referred to in that paragraph and shall upon informing the passenger by whom the scheduled goods were

purchased, or the authorised person, that the goods are not in the possession of the Customs, return the invoice relating thereto the passenger or other authorised person and shall keep the duplicate.

(3) On the departure from Barbados of a passenger by whom any scheduled goods shall have been purchased pursuant to regulations 7 and 8(2) the officer of Customs at the place of departure shall, upon receipt of the invoice and triplicate copy, stamp "invoice received" and affix his signature and date thereto and shall then forward the invoice to the seller or the authorised person.

1959/54.
1961/192.

10. Goods delivered to Customs in accordance with the provisions of regulation 8 or 11A shall be deemed to be stored at the risk of the seller thereof and no liability shall be incurred by nor shall any compensation be recoverable from the Government or any officer thereof for any loss or damage to such goods whilst so stored, except where the loss or damage occurs as the direct result of the wilful or malicious act of any officer or servant of the Government.

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11. As soon as practicable after the sale of any scheduled goods in accordance with regulations 7 and 8 and the exportation of the goods in accordance with regulation 9, the seller shall, on application for refund of any duties, forward the invoice and other relevant documents to the proper officer at the Customs Department.

1960/156.
1986/53.

11A. (1) Notwithstanding anything to the contrary in these regulations, where in the course of business scheduled goods are sold to any tourist by a person registered under regulation 3 of these regulations, with a view to obtaining a drawback of the duties paid thereon, and such tourist requests that such goods be forwarded to his destination, the seller shall make out a form of invoice according to the form of invoice set out in the *Fourth Schedule* and a duplicate, triplicate and quadruplicate copy thereof, omitting if he so desires the insertion of the information to be inserted in the columns of that form appearing after the column headed "duty-free total price."

Fourth
Schedule.

(2) The duplicate copy of the invoice shall be delivered by the seller to the purchaser of the scheduled goods, the invoice and the

triplicate copy thereof together with the scheduled goods sold the seller shall forward to the Post Office in case the scheduled goods sold are to be despatched by post, and to the Customs Officer at Grantley Adams International Airport or the Bridgetown Harbour, in case the scheduled goods are to be despatched by air freight, or by sea and the quadruplicate copy shall be retained by the seller.

(3) When the scheduled goods have been forwarded through the post to the purchaser's destination the invoice and the triplicate copy thereof shall be marked "exported" and signed by the Supervisor of the "Parcel Post" Branch of the Post Office, who shall affix to such invoice and the triplicate copy thereof the number and the date of the parcel receipt and as soon as practicable thereafter cause them to be forwarded to the Customs House from whence the merchant by whom the goods were sold shall obtain the invoice relating thereto.

(4) When the scheduled goods have been forwarded by air freight or by sea to the purchaser's destination the invoice and the triplicate copy thereof shall be marked "exported" and signed by the Customs Officer at Grantley Adams International Airport or the Bridgetown Harbour who shall as soon as practicable thereafter cause them to be forwarded to the Customs House from whence the merchant by whom the goods were sold shall obtain the invoice relating thereto.

12. (1) A drawback of the duty paid on any scheduled goods sold by a merchant registered under regulation 3 pursuant to the provision of regulation 7 or 11A shall on order of the Comptroller be paid by the Accountant General to the merchant by whom the same were sold.

(2) Every registered merchant shall ensure that the sale of scheduled goods are made to *bona fide* passengers only and that the information recorded on the invoice is accurate. 1986/53.

(3) A merchant who fails to comply with paragraph (2) is not entitled to payment of the drawback.

(4) Before any such order may be made the merchant by whom the scheduled goods were sold shall, if the invoice relating to such goods has not fully been made out, insert therein the necessary information and forward the invoice to the Comptroller and the Comptroller shall be satisfied that

- (a) the duty paid was paid by such merchant;
- (b) the duty paid was paid in respect of the scheduled goods sold;
- (c) the scheduled goods were sold to a tourist.

13. The Comptroller may at any time cancel the registration of any merchant registered under regulation 3 who he is satisfied wilfully makes a false statement in an invoice relating to scheduled goods sold pursuant to the provisions of regulation 7 or 11A who fails to comply with the provisions of regulation 4 or fails to keep such stock accounts or to deposit such samples as are required by regulations 5 and 6.

14. It shall be lawful for any officer of Customs at any time when any such premises are open for business, to enter the premises of any merchant registered under regulation 3 wherein scheduled goods are authorised to be offered or exposed for sale to tourists with a view to obtaining a drawback of the duties paid thereon and to inspect all scheduled goods in the stock of such merchant, to make a record of any such goods and to inspect any stock accounts kept by such merchant in respect thereof and to take entries therefrom.

15. Any merchant registered under regulation 3 who refuses to allow, hinders or obstructs or incites any other person to refuse to allow or to hinder or obstruct any officer of Customs from entering when such premises are open for business any premises in which scheduled goods are authorised to be offered or exposed for sale to tourists with a view to obtaining a drawback of the duties paid thereon shall be guilty of an offence and liable on conviction by a court of summary jurisdiction to a fine not exceeding \$100.

1986/53.
Fifth
Schedule.

16. Notwithstanding anything contained in these regulations, the goods set out in the *Fifth Schedule* shall only be delivered to tourists at the port from which they are to depart, and at the time of departure, from Barbados.

FIRST SCHEDULE

List of Scheduled Goods

L.N. 5/1959.
L.N. 124/
1960.
L.N. 109/
1962.
(Regulation 2) 1970/216.
1975/266.
1986/53.
1994/101.

Apparel (imported)

Articles of Ivory, Bronze, Quartz and Semi-Precious Stone

Barometers

Beauty Care Sets

Blank Tapes (video, radio etc.)

Brassware

Brushes (Hair and Shaving)

Camera Accessories

Car Stereo

Cardigans

China Figurines

Chinaware

Chrome-plated Household Ware

Cigarettes in containers of not less than 200

Cigarette Lighters

Cigars in boxes of not less than 25

Clocks

Compact discs

1994/101.

Compacts

Confectionery

Copperware

Cosmetics (including Soap, Bath Oils, Powder and Lotions)

Costume Jewellery

Crystal Lamps with or without shades

Cutlery

Doeskins

Earthenware

Electrical Ceiling Fans

Electrical Domestic Appliances

Electrical Fans

Electrical Lamps

Electrical Shavers and other small electrical units such as hair curlers

Electrical Tooth Brushes

Electronic Calculators

Electroplated Ware

Enamelled Household Ware

Enlargers

Film for Cameras

Footware

Full Lead Crystal

Glassware

Gloves

High Fidelity Components

Home Computers

Household Linen

Jewellery Cases

Jewellery of gold, silver or platinum of a value not less than \$25.00 C.I.F.

Jewellery of Silver

Leather Goods

Luggage

Musical Boxes

Optical Instruments

Out-door Sports Equipment

Pearls

Pens

Perfume Atomisers

Pewter Ware

Photo Albums

Photographic Supplies

Procelain Ware

Price goods of a C.I.F. price not less than \$8.00 per yard

Projectors

Pullovers

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Sale of Goods to Tourists Regulations, 1958

Scarves

Semi-Precious Stones of a C.I.F. price not less than \$15.00

Shell Jewellery

Silverware

Smokers' Pipes

Stainless Steel Ware

Sun glasses (Shades)

Sweaters

Television Sets
Tobacco Stripped
Tobacco Unstripped
Toys and Games
Transistor Radios
Transistor Tape Recorders
Video Games
Video Sets
Video Recorders
Watches
Wire
Wood Ware (excluding furniture)
Wooden Jewellery
Worsteds

SECOND SCHEDULE

FORM OF APPLICATION

(Regulation 3(1))

I/We

of

hereby make application to be registered in accordance with regulation 3 of the
Drawback of Duties on Sale of Goods to Tourists Regulations, 1958.

Dated this day of 19

Signed

THE LAWS OF BARBADOS

Printed by the Government Printing Department, Bay Street, St. Michael,
by the authority of the Government of Barbados

CAP. 66 *Customs, Drawback of Duties on* L.R.O. 1989 J10
Sale of Goods to Tourists Regulations, 1958

1986/53.

THIRD SCHEDULE

(Regulation 7)

Serial No. _____

FORM OF INVOICE

**DRAWBACK OF DUTIES ON SALE
 OF GOODS TO TOURISTS**

NAME OF TOURIST:	_____	ORIGINAL	FIRM:
COUNTRY OF ORIGIN:	PLEASE PRESENT THIS	ADDRESS:
DATE OF ARRIVAL:	INVOICE TO THE CUSTOMS	DATE OF SALE:
DATE OF DEPARTURE:	OR OTHER AUTHORISED	TRAVEL (AIR/SEA)
PLACE OF EMBARKATION:	PERSON AT PLACE OF	TICKET NO:
ADDRESS IN BARBADOS:	DEPARTURE FROM BARBADOS	IMMEDIATE
.....	BEFORE BOARD-	DELIVERY:
.....	ING SHIP OR AIRCRAFT	YES NO
	_____		_____

FLIGHT/VOYAGE NO. _____

OTHER TRAVEL
DOCUMENT/PASSPORT
NO.....

IDENTI- FICATION MARKS OF GOODS	QUAN- TITY	DESCRIP- TION OF GOODS	DUTY FREE UNIT PRICE	DUTY FREE TOTAL PRICE	CUS- TOMS IM- PORT	CONSUMP- TION TAX	STAMP DUTY	OTHER	TOTAL
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TOTALS

I CERTIFY THE PARTICULARS SET OUT ABOVE TO BE TRUE AND CORRECT. I ALSO
 DECLARE THAT IF THE ABOVE-MENTIONED GOODS ARE NOT DELIVERED AT THE PLACE OF

EMBARKATION BY THE TIME OF THE TOURIST'S DEPARTURE HE/SHE WILL BE REFUNDED THE PURCHASE PRICE OF THE GOODS IN FULL.

BUT CANNOT BE HELD RESPONSIBLE SHOULD YOU DEPART AND LEAVE YOUR PACKAGE OR SHOULD YOU FORGET TO ENQUIRE AT THE APPROPRIATE PLACE OF DEPARTURE FOR SAME.

SIGNATURE:..... WITNESS:.....

FOURTH SCHEDULE

L.N. 1960/
156.

FORM OF INVOICE

(Regulation 11A (1))

Date 19.....

Bought of
 Name of Tourist
 Country of Origin
 Date of Arrival
 Date of Departure
 Place of Embarkation

Identifi- cation marks of goods	Quanti- ty and and des- cription of goods	Duty free unit price	Duty free total price	Duty* value	Rate* of duty	Amount* of duty drawback	No. of* import warrant	Date* duty paid
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I certify the particulars set out above to be true and correct.

Signature Witness

I hereby declare that I have requested that the goods described above, purchased by me from be

forwarded to my destination at

Signature of Purchaser Witness.....

Note: *The columns so marked need not be completed on sale of goods but shall be completed before the invoice is forwarded to the Comptroller by the seller of the goods save that on forwarding to the Comptroller an invoice in respect of goods charged with a specific rate of duty, the columns headed "Duty value", "No. of import warrant" and "Date duty paid" need not be completed.

THE LAWS OF BARBADOS

Printed by the Government Printing Department, Bay Street, St. Michael,
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CAP. 66 *Customs, Drawback of Duties on L.R.O. 1989 J 12*
Sale of Goods to Tourists Regulations, 1958

1986/53.

FIFTH SCHEDULE

(Regulation 16)

Spirits
Wines
Tobacco
Cigarettes
Cigars
Video sets
Video games
Video recorders
Car Stereo
Television sets
Home computers