

**The Customs Regulations**

(Made under section 133 of the Enactment.)

[1st January, 1956.]

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- These regulations may be cited as the Customs Regulations. Citation.
- In these regulations and in any other subsidiary legislation made under the provisions of the Customs Enactment, 1954— Interpretation.
  - “alcohol” means ethyl alcohol;
  - “beer” includes all stout, porter and all other fermented liquors made from malt;
  - “cargo” shall not include ship stores, bunker fuel, personal luggage, mail, livestock, ice or articles of food of a perishable nature;
  - “coasting ship” includes every ship of 15 tons nett register or over, registered in the State and employed in trading or going between ports of the State;
  - “Controller” means the Controller of Customs;
  - “gallon” means in the case of liquors in bottles six reputed quart bottles or 12 reputed pint bottles and in all other cases the Imperial gallon,
  - “intoxicating liquor” includes all liquor fit and intended to be or which can be by any means converted for use as a beverage;

“kerosene” or “kerosene substitute” means any petroleum which has a flash point of 73 degrees Fahrenheit or above and includes any hydrocarbon obtained from coal, shale or other bituminous substance;

“liquor” means all liquids containing more than two per cent alcohol by weight;

“ocean going ship” includes every ship employed in trade in or going between any port or ports in the State and a port or ports not in the State;

“petrol” means petroleum having a flash point below 73 degrees Fahrenheit and includes the liquids commonly known as petrol, gasoline, benzine and benzole;

“proof gallon” means a gallon of proof spirit and duty payable on any liquor “per proof gallon” means a duty payable upon the maximum number of proof gallons which the alcohol content in such liquor when mixed with water is capable of forming;

“proof spirit” means that measure of alcohol and distilled water which at a temperature of 51 degrees Fahrenheit weighs exactly 12/13ths part of an equal measure of distilled water at the same temperature;

“reputed pint” means half a reputed quart;

“reputed quart” means a quantity not exceeding one sixth of an Imperial gallon and not less than thirty-seven two hundred and fiftieths of an Imperial gallon;

“spirit” means any liquor containing alcohol obtained by distillation whether denatured or not.

Preferential tariff.

3. Where there is a preferential rate of duty in respect of a particular class of goods such preferential duty shall be levied and shall be paid by the importer in lieu of the corresponding full duty only where it is shown to the satisfaction of the Controller that—

(a) the particular goods of that class have been grown, produced and manufactured and consigned direct from any place in the scheduled territories;

(b) the final process of manufacture has taken place within the scheduled territories; and

(c) that no less than 50 per centum in the cost at factory or works of the goods represents the value of labour done in or materials provided by one of the scheduled territories.

Customs ports, places of import and export and legal landing places.

4.—(1) The ports and places set out in the first column of the First Part of the First Schedule hereto shall be customs ports and places of import and export and the landing places set out in the second column of the First Part of the said Schedule shall be the legal landing places within the limits of the said ports and places

(2) The places set out in the first column of the Second Part of the First Schedule shall be places of import and export of goods by land and the routes mentioned in the second column of the Second Part of the said Schedule shall be the routes to be used for the import and export of goods by land.

5—(a) The ordinary hours during which customs offices, Business  
customs warehouses and licensed warehouses shall be open for hours.  
business shall be as follows:—

Weekdays (other than Saturdays and public holidays) ...	8.30 a.m. to 12.30 p.m. 2.00 p.m. to 4.00 p.m.
Saturdays ... ..	8.30 a.m. to 12.00 noon

(b) The ordinary hours during which warehouses other than the warehouses mentioned in the preceding paragraph shall be open for business shall be as follows:—

Weekdays (other than Saturdays and public holidays) ...	8.00 a.m. to 12.00 noon 1.00 p.m. to 5.00 p.m.
Saturdays ... ..	8.00 a.m. to 12.00 noon

(c) On Sundays and public holidays customs offices and all warehouses may be closed provided always that the personal effects of *bona fide* travellers may be cleared at any time subject to the directions of the Controller.

6. The ordinary hours set out in regulation 5 may on request Application  
be extended to the hours set out in regulation 7: to work  
overtime.

Provided that—

(a) notice shall be given in writing to the proper Officer of Customs not less than one hour before the ordinary closing hour immediately preceding the time when it is desired to have the customs office or warehouse opened or to land, load, ship or make waterborne any goods, and such notice shall be given by the importer or exporter or his agent or by the master or agent of a vessel or by the pilot or agent of an aircraft desiring the extension; and

(b) the person giving the notice required in the preceding paragraph shall pay on demand after the overtime has been worked, fees at the rates referred to in regulations 7 and 8 hereunder.

7.—(1) Where overtime is worked beyond the ordinary hours Overtime.  
set out in regulation 5—

(a) Sundays and public holidays shall be deemed to commence at 6 a.m. and end the following morning at 6 a.m.;

(b) no cargo shall be received on board, loaded, worked or discharged from any ocean going ship or coasting ship in any port as appointed in regulation 4 at any time on a Sunday or public holiday or after 12 noon on Saturday or between 5 p.m. and 8 a.m. on any other day without a permit in writing from the proper Officer of Customs; and

(c) fees at the rate set out in the Second Schedule hereto shall be charged in respect of the permits mentioned in the preceding paragraph.

(2) The Controller may at his discretion exempt any vessel or class of vessels from the provisions of this regulation.

Disappointment time.

**8.** Where overtime is requested and where the request is not cancelled before the close of ordinary office hours immediately preceding the time when it was requested that overtime be worked, the person who made the request shall pay overtime fees for the minimum period stipulated in the Second Schedule.

Contents of cases, casks and other receptacles.

**9.** Every case, cask or other receptacle containing dutiable goods or liquor shall for purposes of payment of customs duty be deemed to contain no less quantity of goods or liquor than is contained in similar cases, casks or receptacles in the ordinary way of business unless the owner thereof or his agent delivers to the proper Officer of Customs before the removal of the cases, casks or other receptacles from customs control a written representation of the contents or note of such quantity as aforesaid.

Survey and re-conditioning.

**10.—(1)** When the owner of any dutiable goods or his agent has made a representation under the provisions of regulation 9, the proper Officer of Customs shall permit such owner or his agent to survey and re-condition the goods and such survey shall be made in the presence and under the control of an Officer of Customs.

(2) If on any survey made under the provisions of this regulation the quantity of dutiable goods found in any case, cask or receptacle is found to be deficient, then in any such case the proper Officer of Customs acting on the direction of the Controller may remit the duty payable on the goods found deficient.

(3) Where a survey is carried out under the provisions of paragraph (1) and a further survey of the same case is desired the proper Officer of Customs may at the request of the owner or his agent and on payment by him of a fee of twenty dollars make such further survey.

(4) When dutiable goods which have been surveyed under the provisions of paragraph (1) are moved to another customs warehouse or to a licensed warehouse, no survey on such goods shall be permitted at such warehouse except on payment of a fee of twenty dollars.

(5) After survey and re-conditioning of cases of intoxicating liquors, such cases shall be wired and sealed by the owner or his agent to the satisfaction of the proper Officer of Customs.

**11.** Application for a licence to establish a warehouse for the storage of goods liable to customs duty shall be submitted to the senior Officer of Customs of the District in which the warehouse is situated and shall specify—

Application for a warehouse licence.

- (a) the name and address of the applicant;
- (b) the style under which he trades;
- (c) the location, plans and specifications of the warehouse;
- (d) the class of goods to be stored; and
- (e) the estimated annual duty which will be paid on goods cleared from the warehouse.

**12.** Buildings shall not be licensed as a warehouse for the storage of goods liable to customs duty unless they are secure to the satisfaction of the Controller.

Warehouse buildings.

**13.** Application for the renewal of a warehouse licence shall be made to the senior Officer of Customs of the District in writing at least one month before the expiry of the period of the existing warehouse licence.

Renewal of licence.

**14.** No structural alterations shall be made to any licensed warehouse or to any fixtures therein without the permission in writing of the senior Officer of Customs of the District.

Alterations to licensed warehouses.

**15.** No goods other than those specified in the warehouse licence may be stored in any licensed warehouse.

Goods to be stored in licensed warehouses.

**16.**—(1) The licensee of a warehouse shall keep records in English or Malay in a form approved by the Controller in which shall be recorded the quantity and description of all dutiable goods received or removed and all movements of all such goods shall be recorded in the said records at the time each receipt or issue is made or as soon as possible thereafter and in any case not later than the time of closing of the warehouse on the same day.

Records.

(2) The records referred to in paragraph (1) shall be made available for inspection by a proper Officer of Customs on the demand of such officer.

(3) The licensee shall submit as soon as may be such stock statements to a proper Officer of Customs as the latter may require.

**17.** Whenever the licensee wishes to remove any dutiable goods from any licensed warehouse he shall submit to the proper Officer of Customs a requisition in the form prescribed and shall pay the duty assessed upon the goods and the proper Officer of Customs shall thereupon authorise the removal of the goods.

Removal of goods from licensed warehouses.

**18.** Warehouse rent shall be paid on goods deposited in warehouses other than customs warehouses by the owner of such goods at a rate equivalent to three-fifths of the rates specified in the Customs (Establishment of Customs Warehouses and Warehouse Rent) Order:

Rent for goods stored in licensed warehouses.

Provided that no rent shall be chargeable for the first 24 hours of deposit.

**19.** The form in the Third Schedule shall be used for the declaration by an importer or exporter of the goods which he intends to import or export, as the case may be.

**20.** The form in the Fourth Schedule shall be used for a warehouse licence.

**21.** The form in the Fifth Schedule shall be used for an application for entry of any goods into bond and for any permit issued as a result of the granting of any such application.

**22.** The form in the Sixth Schedule shall be used for an application for removal of a sample from any goods in bond and for any permit issued as a result of the granting of any such application.

**23.** Any person who contravenes the provisions of regulation 14, 15, or 16 shall be guilty of an offence: Penalty, a fine of one thousand dollars.

## FIRST SCHEDULE

(Regulation 4 (a))

### PART I

<b>Customs Ports and places of Import &amp; Export</b>	<b>Legal Landing places</b>
Brunei Town	The Government concrete wharf.
Subok	Oil Installation Wharf.
Kuala Belait	The Government concrete & wooden wharves. The Brunei Shell Petroleum Company Ltd.'s Wharf. Customs Station west side of Belait River.
Tutong	The Government wharf.
Muara	The Government wharf.
Baru Baru	Customs Jetty.
Kuala Labu	Customs Jetty.
Sungei Lampai Customs Station.	
Berakas air landing ground.	
Anduki air landing ground.	

Form for declaring dutiable and non-dutiable imports and exports.

Form of warehouse licence.

Form of application and permit for entry into bond.

Form of application and permit for removal of samples from goods in bond.

Penalties.

**PART II***(Regulation 4 (b) )***BRUNEI TOWN**

<b>Places of Import &amp; Export of goods by land</b>	<b>Routes to be used for the Import and Export of goods by land.</b>
Brunei	By the road from Limbang through Pendam to the end of the road at Brunei River, thence by ferry to the point of disembarkation at Subok and thence to the Government wharf at Brunei Town.

**BELAIT**

Kuala Belait	By road or beach from Kuala Baram to the Customs Station west side of Belait River.
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**SECOND SCHEDULE***(Regulation 7)***Overtime Fees**

1. Coasting ships and ocean going ships of under 100 tons nett register.

<b>Days</b>	<b>Hours</b>	<b>Amounts</b>
Sundays and public holidays per hour or part thereof	6 a.m. to 6 p.m.	\$ 5.00
	6 p.m. to 10 p.m.	\$ 7.50
	10 p.m. to 6 a.m.	\$10.00
Saturdays per hour or part thereof	12 noon to 6 p.m.	Nil
	6 p.m. to 10 p.m.	\$ 5.00
	10 p.m. to 6 a.m.	\$10.00
Other days per hour or part thereof	12 noon to 6 p.m.	Nil
	6 p.m. to 10 p.m.	\$ 5.00
	10 p.m. to 6 a.m.	\$10.00

2. Ocean going ships of between 100 tons and 350 tons nett register—(inclusive).

One and half times the fees set out in paragraph 1. above.

3. Ocean going ships exceeding 350 tons nett register—  
Double the fees set out in paragraph 1 above.

**THIRD SCHEDULE***(Regulation 19)*

T.C. 1

**STATE OF BRUNEI****IMPORT/EXPORT DECLARATION**

To

**The Proper Officer of Customs,**

I/We ..... hereby declare that the following is an account of the goods to be Imported/Exported by me/us by the ..... from/to ..... on the ..... and that the particulars herein described are a full and true account of the number and description of packages and of the description, weight, measure or quantity and value of all such goods, and of the country of origin of such goods.

Packages Number and Description	Manifest Number	Country of Origin	Description of goods	Total weight measure quantity	Value in local currency \$ c.	For use of Customs only
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Total c.i.f. Value     \$

Total f.o.b. Value     \$

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**PENALTY FOR MAKING AN UNTRUE OR INCORRECT DECLARATION — UP TO 12 MONTHS IMPRISONMENT AND/OR \$5,000/- FINE.**

- (a) The Importer/Exporter is the present owner of the goods.
- (b) **IMPORTS.** "Value" means: the price which the importer would give for the goods as a purchase in the open market if the goods were delivered to him at the place of payment of duty and if freight, insurance, commission and all other costs, charges and expenses (except any customs duties) incidental to the purchase and delivery at such place had been paid.
- (c) **EXPORTS.** The declared f.o.b. value must be the correct value of the goods.

Date: .....

Importer/Exporter or agent.....



**FOURTH SCHEDULE**

*(Regulation 20)*

**STATE OF BRUNEI  
WAREHOUSE LICENCE**

**(Section 58, Customs Enactment 1954)**

Authority is hereby granted to .....  
to warehouse in the premises described below goods liable to  
customs duty to cost .....

This licence is issued subject to the provisions of the Customs  
Enactment 1954, and the Regulations made thereunder and to the  
conditions hereon endorsed.

This licence commences on the ..... and  
expires on the .....

**DESCRIPTION OF PREMISES**

**Conditions**

.....  
Controller of Customs,  
Brunei.

**FIFTH SCHEDULE**

(Regulation 21)

**Application for Entry into Bond.**

**Permit for Entry into Bond.**

.....19.....  
 Bonded No. ....  
 Applicants .....

.....19.....  
 Bonded No. ....

Please grant permission to enter into Bond at Store at the  
Government Bonded Warehouse.  
 Licensed

Permission is granted to enter into Bond at the Government  
 Bonded/Licensed Warehouse the undermentioned goods ex  
 S.S./M.V. ....

No. of B/L	Marks	Nos.	Packages	Weight	Value	Description of goods
						Applicant.....

Marks	Nos.	Packages	Description of goods
			I hereby acknowledge receipt this day of the above mentioned packages which have not yet been examined.
			..... Proper Officer of Customs.

**SIXTH SCHEDULE**

*(Regulation 22)*

**Sample from Bond**

Please grant permission to take sample from the under-mentioned package in Bond:—

Bonded No. ....

Importer .....

Mark .....

Description of goods .....

Quantity required as sample.....

Duty \$.....

.....  
Applicant

**Permit to take Sample from Bond**

Permission is granted to .....  
to take sample from undermentioned packages in Bond in  
Government Bonded/Licensed Warehouse:—

Bonded No. ....

Mark .....

Description of goods .....

Quantity as sample .....

.....  
Customs Officer-in-Charge

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**The Customs (Compoundable Offences) Regulations**

G.N. S-70/55.

(Made under section 133 (9) of the Enactment.)

[1st November, 1955.]

Citation. **1.** These regulations may be cited as the Customs (Compoundable Offences) Regulations.

Compounding of offences. **2.** The offences set out in the Schedule are hereby prescribed to be compoundable for the purpose of subsection (1) of section 121 of the Customs Enactment, 1954, and may be compounded by any senior Officer of Customs.

*Enactment  
No. 5 of  
1954.*

**SCHEDULE**

(1) All offences contrary to paragraphs (e) and (f) of subsection (1) of section 124 of the Enactment; and

(2) All offences contrary to paragraphs (d), (e), (f) and (g) of subsection (1) of section 126 of the Enactment where the difference between the amount of duty leviable and the amount that would have been paid if the offence had not been detected does not exceed five hundred dollars.