

[Legal Notice No. 108]

THE CUSTOM AND EXCISE ACT

(Cap. 58)

CLAIM FOR EXEMPTION FROM IMPORT DUTY 1996

IN exercise of the powers conferred by section 274 of the Customs and Excise Act, the Comptroller hereby prescribes the revised form C44 set out to the Schedule hereto as the Form to claim exemption from payment of import duty for the purpose of the said Act.

“ SCHEDULE

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[Legal Notice No. 109]

C. 44 (Sale)  
(In duplicate)

SOLOMON ISLANDS

H.M. CUSTOMS AND EXCISE

CLAIM FOR EXEMPTION FROM IMPORT DUTY

*(This form is to be submitted in duplicate with the relevant import entry)*

*Date..... Claimant.....*

*Port..... Ship/Aircraft/W'House.....*

*Importer..... Rotation No.....*

*Agent..... Port of Loading.....*

TARIFF ITEM	DESCRIPTION	QTY	VALUE	DUTY CONCESSION	DUTY RATE	DUTY REMITTED
		TOTAL				

To: The Proper Officer of Customs,.....(Place)

I hereby claim exemption from/duty remission on the goods described above under the provisions of.....

(exemption item No. or remission letter ref.)

I undertake to comply fully with Section 29 of the Customs and Excise Act, the text of which appears on the reverse of this form and with any special conditions referred to in the authority referred to above.

(Signed).....

Designation.....

(This Certificate is to be signed only by the person entitled for the exemption or remission).

OFFICIAL USE ONLY

.....Proper Officer

.....Collector

Section 29, the Customs and Excise Act (Cap. 58)

29. If any goods which are ordinarily liable to duty at a given rate are allowed by law to be and are in fact, entered at a lower rate of duty, or free of duty, on any special conditions, or for use for some special purpose, or because they are the property of or intended for use by some particular person or functionary, and if such conditions are not observed, or the goods are at any time within two years of the date of importation thereof used for any other than the specified purpose, or being goods entered as aforesaid because they are the property of or to intended for use by some particular person or functionary, are sold or transferred to any other person, or if such functionary continues to own or use such goods and they remain within the Solomon Islands after he ceases to be a functionary as aforesaid,

*such goods, unless the full duties there on or such lesser amount as the comptroller either generally or in any particular case may decide shall be chargeable, shall have been paid, shall be forfeited, and the importer and any person who shall be knowingly concerned in the use of such goods contrary to such conditions, or for some purpose other than that specified or in any way contrary to this section shall each incur for each such offence a penalty of two hundred dollars or treble the duty paid value of such goods at the election of the Comptroller unless the full duties on such goods or such lesser amount as aforesaid shall be paid with the prior consent of the Comptroller.*

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*This space should be used for any special certificate or undertaking which may be required under the terms of the relevant exemption item or remission authorization.*

*Dated at Honiara fourth day of September, 1996”*

*S. PALUSI  
Comptroller of Customs & Excise*

