

[Legal Notice No. 96]

**CUSTOMS AND EXCISE ACT**  
**(Cap. 121)**

**CUSTOMS RULES (AMENDMENT) ORDER 2014**

IN exercise of the powers conferred by Section 275 of the Customs and Excise Act (Cap. 121) I, Honourable Rick Nelson Houenipwela, Minister of Finance and Treasury do hereby make the following Order –

1. This Order may be cited as the Customs Rules (Amendment) Order of 2014 and shall come into effect on a date to be appointed by the Minister of Finance and Treasury by Notice in the *Gazette*.

2. In these Rules, unless the context otherwise requires –

“Assessment notice” means the document generated by the Customs computerised entry processing system, advising an importer of the amount of duties and taxes determined as payable on a particular entry.

“Computer” means an electronic device capable of storing and processing information according to a set of instructions.

“Customs” means the Customs and Excise Division in the Ministry of Finance and Treasury.

“Declaration” means the provision of any information whether verbally or written in a document or in electronic form by a person or their agent relating to

- a. importations, exportations or goods in transit
- b. the arrival or departure of ships and aircraft
- c. the arrival or departure of persons

“Document” includes –

- a. Any information in writing relating directly or indirectly to goods which are imported, exported or in transit
- b. Any declaration in writing required by the Comptroller
- c. Any electronic document and any material derived therefrom
- d. A copy or duplicate of a document or any part thereof

“Electronic document” means a document processed and maintained by electronic means

“Electronic signature” means a signature in electronic form, attached to or logically associated with, information which is used by a signatory to indicate his/her adoption of the content to that information and is –

- a. linked solely to the signatory
- b. capable of identifying the signatory
- c. created using means which the signatory can control
- d. linked to the information to which it relates in such a manner that any subsequent alteration of the information is revealed

“Entry” is defined in this legislation to include a document, Single Administrative Document or goods declaration.

“Manifest includes any document, including a commercial document that enumerates all cargo to be discharged at a port in the Solomon Islands.

“SAD” Single Administrative Document

“Tax Identification Number” is a unique number issued by the Inland Revenue Division of the Ministry of Finance and Treasury is a company, importer, exporter or agent identifier in the customs automated declaration processing system.

“Writing” includes electronically generated information or data which is accessible and capable of retention for subsequent reference.

3. The Customs Rules (Cap. 121) are amended by adding after Part II, the following new Part IIA –

**PART IIA**

**CUSTOMS COMPUTERISED ENTRY PROCESSING SYSTEMS**

8A (1) Where a document is required or permitted to be in writing, that requirement or permission may be met by information in the form of an electronic document.

Electronic  
Document

(2) Subsection (3) applies to every provision of this Order or Rule and to every direction given by the Comptroller under it which requires or enables an entry to be delivered or made by an electronic document.

(3) Where an electronic document is used as is mentioned in subsection 1, the time of delivery or the making of an entry shall be the time when the particulars of the entry are registered by the computer.

8B A person may not transmit to, or receive information from a Customs computerised entry processing system unless that person is registered by the Comptroller as a user of that Customs computerised entry processing system.

Computerised  
Entry  
Processing  
System

8C (1) A person who wishes to be registered as a user of a Customs computerised entry processing system, is to apply in writing to the Comptroller in the approved form and with such information in relation to the application as may be required.

Information in  
writing

(2) The Comptroller may, on receipt of an application in the approved format, subject to any conditions he or she deems fit to impose, and upon payment of the approved fee, register the person as a user of a Customs computerised processing system.

(3) The Comptroller may refuse to register the applicant if the Comptroller is not satisfied that the applicant is capable of complying with the conditions of registration.

(4) The Comptroller must give notice in writing to the applicant of the Comptroller's decision and if the application is refused, the reasons for refusal.

Unique user  
identifier

8D (1) A person who is registered as a user of a Customs computerised entry processing system is to be allocated a unique user identifier for use in relation to that Customs computerised entry processing system.

(2) The unique user identifier allocated under subsection 1 is to be used only for purposes of transmitting information to or receiving information from the Customs computerised entry processing system.

(3) The Comptroller may, by written notice, impose conditions, on a particular registered user, or on registered users generally, regarding the use and security of unique user identifiers.

Evidence of  
transmission

8E (1) If information is transmitted to a Customs computerised entry processing system using a unique user identifier issued to a registered user, the transmission of that information is, in the absence of proof to the contrary, sufficient evidence that the registered user, to whom the unique user identifier has been issued, has transmitted that information.

(2) Subsection 1 is not to apply if the registered user has notified Customs that the unique user identifier is no longer secure, prior to the unauthorized use of the registered users' unique user identifier by the unauthorised user.

8F (1) The Comptroller may at any time by written notice, cancel the registration of a registered user if the Comptroller is satisfied that a registered user has:

Cancellation of  
registration  
by Comptroller

- (a) failed to comply with a condition of registration imposed by the Comptroller; or
  - (b) failed to comply with or acted in contravention of any conditions imposed by the Comptroller; or
  - (c) been convicted of an offence under this Act relating to improper access to or interference with a Customs computerised entry processing system; or been convicted of any other offence under this Customs and Excise Act; or
  - (d) made entries materially incorrect; or is considered by the Comptroller not to be a proper person to hold a registration.
- (2) The Comptroller is to provide the reasons for cancelling the registration.

8G Customs is to keep a record of every transmission sent to or received from a registered user using a Customs computerised entry processing system for 5 years.

Record of  
transmission

8H A person who:

Unlawful use  
of informa-  
tion

- (a) knowingly and without lawful authority by any means gains access to or attempts to gain access to any Customs computerised entry processing system; or
- (b) having lawful access to any Customs computerised entry processing system, knowingly uses or discloses information obtained from such a computer system for a purpose that is not authorised; or

- (c) Knowing that he or she is not authorised to do so, receive information obtained from any Customs computerised entry processing system and, uses discloses, publishes or otherwise disseminates such information commits an offence.

Falsification of records or information

8I A person who:

- (a) by any means knowingly falsifies any record or information stored in any Customs computerised entry processing system; or
- (b) knowingly damages or impairs any Customs computerised entry processing system; or
- (c) knowingly damages or impairs any duplicate tape or disc or other medium on which any information obtained from a Customs computerised entry processing system is held or stored otherwise than with the permission of the Comptroller, commits an offence.

Failure to comply with conditions

8J (1) A registered user of a Customs computerised entry processing system who fails to comply with or acts in contravention of any condition imposed by the Comptroller relating to the security of that registered user's user identifier commits an offence.

Use by unregistered user

- (2) A person who:
- (a) not being a registered user, uses a unique user identifier; or
- (b) being a registered user, uses the unique user identifier or any other registered user, to authenticate a transmission of information to the Customs computerised entry processing system, commits an offence.
- (3) A person who commits an offence under this section commits an offence.

- 8K (1) Every person concerned with – Records to kept  
for 5 years
- (a) The importation, exportation or carriage coastwise of any goods, or
- (b) The carriage, loading, landing or unloading of any goods shall keep all documents, including all computer records, relating to those goods for a period of five years from the date of import, export or the carriage coastwise of those goods.
- (2) Any person who, without reasonable cause, fails to comply with a requirement imposed on him under sub-rule (1) shall be guilty of an offence.
- (3) Any person mentioned in sub-rule (1), who alters or tampers with any of the documents or computer records referred to in that subsection for the purposes of evading any of the provisions in this legislation, shall be guilty of an offence.
- 8L The Comptroller may require any person mentioned in sub-rule (1) above to – Production of  
information
- (a) furnish to the Comptroller, in such form or manner as the Comptroller may require, information relating to the goods.
- (b) produce and permit the Comptroller to inspect, take extracts from, make copies of, or remove for reasonable period, any contract, invoice, bill of lading, or other book, document or computer record relating to those goods.
- (c) produce to the Comptroller any computer in the control of that person which may contain information relating to the goods and to allow the Comptroller to remove that computer for a reasonable period for the purpose of examining the information held on the computer which relates to the goods.

8M (1) Any reference to making or causing to be made or delivered or causing to be delivered, shall include making or causing to be made or delivering or causing to be delivered by means involving the use of a computer.

(2) Subsection 1 shall apply to any document, seal, signature, initials or other mark produced electronically.

4. The Customs Rules (CAP.121) are amended by adding after Rule 178, the following new Rule 178A:

178A It will be mandatory for all Customs Clearance Agents to be registered with the Inland Revenue Division and be in possession of a Tax Identification Number before being issued with a Customs Clearance Agent licence by the Comptroller of Customs.

Customs  
clearance  
agents  
to possess Tax  
Identification

Made at Honiara this twentieth-seventh day of October, 2014.

HON. RICK N HOUENIPWELA  
Minister for Finance & Treasury (Caretaker)

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