

**BERMUDA STATUTORY INSTRUMENT**

**SR&O 50/1972**

**QUEEN'S WAREHOUSE (BERMUDA AIRPORT) (TOBACCO)  
REGULATIONS 1972**

*[made under section 84 of the Revenue Act 1898 [title 14 item 10] and  
brought into operation on 23 December 1972]*

ARRANGEMENT OF REGULATIONS<sup>1</sup> Citation

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**Citation**

1 These Regulations may be cited as the Queen's Warehouse (Bermuda Airport) (Tobacco) Regulations 1972.

**Interpretation**

2 (1) in these Regulations—

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"the Airport Warehouse" means the Queen's Warehouse established at the Bermuda Airport by virtue of the Queen's Warehouse (Bermuda Airport) Order 1954 [*title 14 item 10(f)*];

"the Bermuda Airport" means the civil airport in St. George's Parish comprising that part of the United States Naval Station designated by the Government of the United States of America for the use of the Government of Bermuda as a civil airport together with any other land owned or leased by the Government of Bermuda adjacent thereto and used for the purpose of civil aviation;

"tobacco" includes cigarettes, cigars, pipe tobacco and snuff.

(2) In these Regulations "dealer in tobacco", in relation to any tobacco transferred from a bonded warehouse to the Airport Warehouse under these Regulations means the person, firm or body corporate by whom the tobacco was owned while in the bonded warehouse; and for the purpose of determining ownership of any tobacco for the purposes of this paragraph any sale, or the completion of any sale by appropriation in contemplation of exportation from Bermuda by air from the Bermuda Airport shall be disregarded.

### **Exclusion of Queen's Warehouse Regulations 1968**

3 Nothing in the Queen's Warehouse Regulations 1968 [*title 14 item 10(b)*] shall apply or have effect in relation to tobacco in the Airport Warehouse.

### **Transfer of tobacco from bonded warehouse to Airport Warehouse**

4 (1) A dealer in tobacco may, in accordance with such directions as may be given by a customs officer for the purpose of safeguarding the revenue, transfer any tobacco which has been stored by him in a bonded warehouse and in respect of which import duties have not been paid from the bonded warehouse to the Airport Warehouse in anticipation of its exportation from Bermuda by air from the Bermuda Airport; and such tobacco may, subject to the succeeding provisions of these Regulations, be stored in the Airport Warehouse pending such exportation.

(2) The transfer of any packages of tobacco from a bonded warehouse and their placement in the Airport Warehouse shall effected by or on behalf of the dealer in that tobacco.

### **Packaging; identification of packages**

5 Tobacco to be stored in the Airport Warehouse shall properly packaged, and each package and its contents shall be clearly identified in such manner as the Collector of Customs may from time to time direct.

**Storage charges**

6 (1) Subject to the succeeding provisions of this regulation, the storage charges for packages of tobacco stored in the Airport Warehouse shall be —

(a) for every 200 cigarettes or less, five cents; or

(b) in the case of tobacco other than cigarettes for every two and a half pounds of tobacco or less, fifty cents.

(2) Storage charges in respect of tobacco stored in the Airport Warehouse shall be paid to the Accountant General by the dealer in that tobacco in such manner and at such intervals as the Collector of Customs may from time to time direct.

(3) Any storage charges falling to be paid under this regulation may be sued for and recovered in the manner prescribed by section 110 of the Revenue Act 1898 [*title 14 item 10*], for the recovery of duty, surcharges or tax.

**Sorting and portorage of packages of tobacco**

7 All sorting of packages of tobacco in the Airport Warehouse shall, subject to such directions as may be given or supervision exercised by any customs officer for the purposes of safeguarding the revenue, be effected by or on behalf of the dealer in that tobacco; and portorage of any such packages from the Airport Warehouse to an aircraft shall, subject to the like directions and supervision, also be effected by or on behalf of such dealer.

**Customs examination**

8 Any customs officer may open and examine the contents of any package supposed to contain tobacco where he considers it expedient for the purpose of safeguarding the revenue.

**Tampering with packages of tobacco**

9 No person shall, unless authorised in writing by a customs officer, open or otherwise tamper with any sealed package of tobacco while stored in the Airport Warehouse or while being removed therefrom to an aircraft, or while being loaded on to an aircraft.

**Removal from Airport Warehouse**

10 (1) No packages of tobacco shall be removed from the Airport Warehouse except —

(a) by the dealer in that tobacco; or

(b) by any person authorised by the dealer in writing in that behalf.

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(2) Where a dealer in tobacco authorises any person as mentioned in paragraph (1)(b) he shall furnish two certified copies of the authorisation to the Collector of Customs; and until such copies are furnished as aforesaid the authorisation shall be deemed not to be of any effect.

**Disposal of tobacco removed from Airport Warehouse**

11 All packages of tobacco removed from the Airport Warehouse shall be placed immediately on board the appropriate aircraft under customs supervision:

Provided that in special circumstances, and where he considers that it would be inequitable not to do so, the Collector of Customs may authorise a dealer in tobacco to remove at his own cost, and under customs supervision, any packages of tobacco from the Airport Warehouse to the bonded warehouse from which they were transferred to the Airport Warehouse.

**Five days storage**

12 (1) Where packages of tobacco remain in storage in the Airport Warehouse for a period exceeding five days the dealer in that tobacco shall be liable to pay full import duties thereon:

Provided that in special circumstances, and where he considers that it would be inequitable not to do so, the Collector of Customs may by notice in writing to a dealer in tobacco extend the period of five days mentioned as aforesaid.

(2) In any case where import duties have been duly paid as aforesaid the packages of tobacco in respect of which the payment was made may, notwithstanding any other provision of these Regulations, be removed from the Airport Warehouse without customs supervision by or on behalf of the dealer in that tobacco.

**Liability**

13 No Department or Branch of the Government, and no person employed in the public service, shall be held responsible for any loss or damage to any package of tobacco stored in the Airport Warehouse, or in connection with the transfer of the package thereto or its removal therefrom, or in respect of its loading upon an aircraft, unless such loss or damage arises from the wilful act or negligence of a person employed in the public service.

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[Amended by  
BR 9/1979]