

PART X
RECORD KEEPING

Keeping of records.

100. (1) Every relevant person shall keep or cause to be kept in Saint Christopher and Nevis, whether in electronic form or otherwise, all documents, books, records and any other information relating to the transaction of his or her business under this Act, in such form and manner as the Comptroller may require, for a period of time not less than seven years from the date of the transaction.

(2) A relevant person who fails to keep any documents, books, records or other information required by or under this section commits an offence and is liable on summary conviction to a fine of two hundred and fifty thousand dollars.

(3) For the purposes of this section “relevant person” means—

- (a) any importer, exporter or carrier of goods;
- (b) any occupier of a warehouse;
- (c) any operator of a customs controlled area;
- (d) any airport manager or port manager;
- (e) any ship agent or other agent to whom this Act applies;
- (f) any person concerned with coasting trade; or
- (g) any broker or other person who conducts business under this Act.

Access to records.

101. (1) A person to whom section 100(1) applies shall, when required by a proper officer—

- (a) make available and give access to the documents, books, records or any other information which the person is required to keep under section 100(1);
- (b) give access to such documents, books, records or any other information in the form and manner prescribed;
- (c) ensure that the proper officer has access to the documents, books, records or other information at all reasonable times;
- (d) answer any question relevant to matters arising under this Act put to him or her by a proper officer in respect of such documents, books, records or other information; and
- (e) provide to the proper officer copies of such documents, books, records or other information.

(2) Where information is recorded or stored by means of an electronic or other device, the person referred to in subsection (1), or the agent of that person, shall, at the request of a proper officer, operate the device, or cause the device to be operated, in order to make the information available to the proper officer.

(3) A person who fails, without sufficient cause, to give a proper officer access to information required under this section in the form and manner prescribed commits an offence and is liable on conviction on indictment to a fine of two hundred and fifty thousand dollars.

Retention of records by Comptroller.

102. (1) The Comptroller may take possession of and retain any document, book, record or other information presented in connection with any entry or required to be produced under this Act.

(2) Where the Comptroller takes possession of a document, book, record or other information under subsection (1), the Comptroller shall, at the request of the person otherwise entitled to the document, book, record or other information provide that person with a copy of the document certified under the seal of the Customs Department as a true copy.

(3) Where a copy of a document, book, record or other information is certified under subsection (2), the certified copy of the document, book, record or other information is admissible as evidence in all courts or tribunals as if such copy were the original document, book, record or other information.

(4) Notwithstanding subsection (2), where the Comptroller requires the original of any invoice or certificate of origin, or both, to be produced for goods imported or exported, he or she may—

- (a) require such invoice or certificate of origin, or both, to be submitted in duplicate and may retain the duplicates; or
- (b) retain the original of the invoice or certificate of origin, if such invoice or certificate is not submitted in duplicate.

Regulations respecting the keeping of documents etc.

103. The Minister may make Regulations respecting the form and manner in which documents, books, records and any other information required to be kept under this Act may be kept.