

SENATE*Tuesday, March 30, 1993*

The Senate met at 1.30 p.m.

PRAYERS[MR. PRESIDENT *in the Chair*]**PAPERS LAID**

1. Report of the Auditor General on the accounts of the Tobago House of Assembly for the year ended December 31, 1984. [*The Minister of National Security (Sen. The Hon. Russell Huggins)*]
2. Report of the Auditor General on the Accounts of the Tobago House of Assembly for the year ended December 31, 1985. [*Hon. R. Huggins*]
3. Report of the Auditor General on the Accounts of the Tobago House of Assembly for the year ended December 31, 1986. [*Hon. R. Huggins*]

ORAL ANSWER TO QUESTION

The following question stood on the Order Paper in the name of Senator Everard Dean:

BCCI**(Selling of Assets)**

- 82.** (a) Will the Minister of Finance state whether any steps have been taken to sell the assets of the Bank of Credit and Commerce International in Trinidad and Tobago to another financial institution in order to avoid depositors losing their funds?
- (b) If the answer is in the negative, will the Minister of Finance state what is the current status of the assets of Bank of Credit and Commerce International and what steps have been taken by the Receiver to bring this matter to a conclusion and by what date the depositors would be informed?

The Minister of National Security (Sen. The Hon. Russell Huggins): Mr President, to save my friend, Sen. Dean, the effort of getting up and sitting down, I respectfully beg that question No. 82 be deferred for a period of one week.

Question, by leave, deferred.

Mr. President: Hon. Senators, according to the provisions of the Standing Orders, no more than three questions can be placed on the Order Paper in any one Member's name for any sitting. Sen. Dean filed four questions that qualified about three weeks ago. Three of them were put on last week's Order Paper and they were deferred for two weeks. The fourth one was put on today's Order Paper and it has been deferred for one week. The four questions, more or less, relate to the same topic and I believe the Minister is prepared to answer all together. I think that common sense dictates that we seek leave to suspend that particular provision of the Standing Order for next week to accommodate the four questions—the three deferred for two weeks from last week and today's question—to put all of them down. Is it the wish of the Senate?

Assent indicated

CUSTOMS (AMDT.) (NO. 2) BILL

Order for second reading read.

The Minister of Trade, Industry and Tourism (Sen. The Hon. Brian Kuei Tung): Mr. President, I beg to move:

That a Bill to amend the Customs Act, Chap 78:01 be now read a second time. This Bill has already been passed in the House of Representatives, and I am urging Members of this honourable Senate to support it.

In presenting this Bill, Mr. President, I think it might be important for me, just for the benefit of this honourable Senate to restate the two main objectives of this proposed amendment. In the first instance, we are seeking to fix the date which will be used for identifying the rate of exchange to be used for converting foreign currency into Trinidad and Tobago currency with respect to imported goods.

The applicable date will be the date on which a declaration in respect of any such imports is first submitted to customs for approval, instead of the current provision, whereby the rate of exchange is determined by the date on which the goods are first imported into Trinidad and Tobago. The date on which the entry is first submitted to the comptroller for approval, shall not, however, be earlier than the date of actual importation of the goods. In other words, for the purposes of this provision, one could not attempt to use a date earlier than the date on which the goods were actually imported to Trinidad and Tobago.

Further, permission to remit foreign currency is not given to importers until an import entry form has been submitted to the customs for approval. In fact,

therefore, the operational date for payment of duties and remission of foreign currency is the date on which the entry is actually submitted.

The amendment therefore, seeks to regularise this situation by providing for the conversion and payment to be on the same date. As a matter of fact, Mr. President, this is already the situation as obtains in several Caricom states.

The second, and perhaps the more important objective of the amendment is to significantly reduce the quantity of documentation which is required by both importers and exporters in effecting trading transactions. This would see the introduction of a single consolidated document, called the customs declarations import/export or Form C/82 which will replace the multiple forms currently being used by traders.

Not only, Mr. President, is this expected to dispense with the need for importers and exporters to stock and complete numerous different forms, but they will also assist the Customs and Excise Division tremendously, by consolidating the majority of the documents presently used into one single administrative document.

The institution of a system of this type is also expected to bring benefits to the Customs and Excise Division in the form of its enforcement efforts, as importers and exporters will now be required to make more explicit declarations in respect of trading transactions, thus facilitating and enhancing fiscal and national security controls.

The consolidated nature of this new form will also enhance the audit process by presenting on a single document, the principal elements on an audit trail. Mr. President, the Government of the Republic of Trinidad and Tobago has already indicated its commitment to a policy of trade facilitation and quite integral to the successful implementation of this policy must be a reduction in the administrative procedures and the number of documents related to the importation and exportation of goods.

1.40 p.m.

The introduction of the new C/82 form which, as I said, Mr. President, is a customs declaration import/export form, will represent a major step in this direction and will bring Trinidad and Tobago closer to adopting a universal coding system in order to facilitate the exchange of trade data between trading nations. Already the Organization of Eastern Caribbean States, Barbados and, to a

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lesser extent, Jamaica, have already adopted documents similar to the one which is being proposed. Our move in this regard will serve to further the process of Caricom's economic integration and, on a much broader front, the development of relationships with trading regimes with which this country is affiliated.

Mr. President this proposed amendment to the Customs Act should be seen in the broader context of our efforts towards trade reform, the major objective of which is to enhance the country's attractiveness to both domestic and foreign investors. A prerequisite for this is the dismantling of barriers to trade and the introduction of greater transparency in our investment climate. It has been shown that the bureaucratic impediments which resulted from the existing Customs and Excise procedures are a serious disincentive to investment and have served to constrain, rather than promote economic growth and revenues. In the circumstances the re-organizing and restructuring of Customs and Excise administration must be pursued if we are to successfully undertake our programme of trade reform and, ultimately, trade liberalization.

One of the major initiatives upon which we have embarked in achieving these objectives has been with respect to implementation of the recommendations made by UNCTAD to computerize the customs administration through the introduction of a software package called ASYCUDA. Mr. President, as you know, ASYCUDA is an acronym for Automated Systems for Customs Data. There are clear advantages to be derived from moving from a manual system to one which is computerized. These include, for argument's sake, the speed of processing applications for payment of customs duties, that is; the timeliness of information retrieval; and the ease with which information can be retrieved as well, and the flexibility of integration with other regional and international ASYCUDA-based systems. This would serve to enhance not only the revenue earning capability of the system but also the capacity to detect more easily things like fraud or duty evasion.

Although our decision to use the ASYCUDA system has met with some unfavourable responses in certain quarters, it must be recognized that most of our major trading partners have already implemented this system, and this will provide tremendous benefits to us in our own interaction with the Customs Divisions of those countries. Indeed, as I said before, many Caricom countries have also agreed to use this system, and this will enable us to derive substantial benefits in the cross-border facilitation of trade.

Mr. President, any individual importer/exporter who has found it necessary to interface with the Customs and Excise Division, for the purpose of importing or

exporting goods, would be well aware of the bulk of documentation and the extent of bureaucracy associated with the processing of these transactions. In fact, Mr. President, an importer could very well be required to complete eight separate documents in order to finalize the transaction which necessitates the collection of duties and taxes under four different categories. However, with the introduction of the new import/export document, the Form C/82, only one form will now be needed to be completed by the importer in order to effect such a transaction.

Specifically, the introduction of the new system will eliminate the need for the purchasing and stocking of voluminous quantities of as many as 16 different forms which are now required to effect as many as 30 separate import/export procedures. It will also eliminate the need for recording of payments in respect of eight categories of duties and taxes on four different forms. Mr. President, if I sound as if I am boring you with a lot of form-filling, it is just to indicate the volumes of transactions that are required by any importer/exporter who may need to import or export goods in Trinidad and Tobago.

So, Mr. President, undoubtedly, the introduction of a single administrative document will permit a greater level of efficiency both in terms of reducing expenditure, as well as reducing the amount of human resource expended in the processing of these documents. Moreover, it will considerably reduce the waiting time of traders and will, thereby, result in substantial cost reduction to the commercial sector.

Several criticisms have been levelled against the new document, and Mr. President, I will attempt to address some of these at this time. Firstly, it has been argued that in the current document, the one in use now—not the proposed document—it is possible to enter as many as nine items, whereas in the proposed document, the single administrative document, only two items on the primary sheet, or four items on the continuation sheet, may be accommodated. I would point out, however, that even though nine items may be accommodated on the single sheet with respect to the existing document, the recording of duties and taxes must be made on, at least, three different forms. So that, whereas, the old form accommodated nine items, still there were two additional forms required. In this case one form, whilst it only allows two items on the primary sheet and four on the continuation, now replaces three different forms. With the proposed document, therefore, all duties and taxes may be recorded on the same document. As an example, a single item that is liable to stamp duty and VAT, with the current

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document, requires three forms to be processed. With the new document, only the primary sheet is required.

Another criticism, Mr. President, is that it has been suggested that there will be need to make additional copies of the form to cater for different regimes of taxation. This is not correct, Mr. President. As in the proposed document at least eight different categories of duties and taxes may be included on a single declaration. Under the current system, where an importer may have to pay as much as eight different duties or taxes, he is required in respect of each duty or tax to make a separate declaration causing him to have to fill out as many as eight forms instead of one, as in the proposed system.

Another criticism, Mr. President, is that under the present system where an importer may be importing goods, some of which may be exempt under either the Second Schedule of Customs, or otherwise under the Third Schedule for different consignees, the importer is required to fill out a form for each consignee in respect of goods exempt under each Schedule. For example, if each consignee has goods exempt under both Schedules, at least two forms must be filled out in respect of each consignee. Under the new system, however, Mr. President, the importation can be documented on a single form accommodating all the consignees and affecting both the Second and Third Schedules. Certainly it sounds confusing, but a single administrative document would serve to simplify procedures and significantly reduce costs. In general, Mr. President, the reduction in the number of forms necessary for the processing of imports and exports can be as high as 80 per cent. Indeed, when one considers the different categories of free entries and duty entries now being discontinued, something like 23 forms are being replaced.

Mr. President, in seeking approval of this honourable Senate for the provisions of this amendment, Government aims at establishing a structure which will significantly enhance the functioning of the Customs and Excise Division. This is a major aspect of the whole trade reform process, which is intended to improve the level of efficiency within the public and private sectors, thereby promoting economic growth and development. The administrative reform which relates to processing of documentation is only one of the measures which are intended to significantly improve Customs and Excise administration in Trinidad and Tobago.

As was indicated by the hon. Minister of Finance in his address in the other place, the assistance of the United States Customs Service was enlisted in developing a slate of criteria to be used in the selection of containers for detailed examination. The objective of this type of examination would be to improve

revenue protection and to ensure greater national security. It was as a result of this assistance from the US Customs that operation "Squeeze" was undertaken and charges were laid by the Comptroller of Customs against importers who were in violation of the customs laws.

1.50 p.m.

Mr. President, several other initiatives are being pursued, geared towards the improvement of the Division's enforcement capabilities and to assist in enhanced revenue protection and collection procedures.

These include the establishment of a container examination station at the Port of Spain as well as the Point Lisas ports. Moreover, an evaluation of the processing procedures at Piarco and Crown Point International Airports is being undertaken with a view to permitting a smoother flow of passengers and baggage through customs. In this regard, the method of processing importers engaged in the suitcase trade has recently been modified to reduce congestion in these areas.

Mr. President, in restructuring the Customs and Excise Division, we have sought to access the technical assistance being made available by the United States Customs Service in the area of operational procedures and practices.

I wish simply to remind honourable Senators of the benefit we expect to derive from introducing this proposed single administrative document, namely, there will be a reduction in cost to Government, savings to the importer, as he spends much less time filling out documents and queuing up at various counters, and an increase in our surveillance and revenue collecting capabilities. It is in this thrust towards greater efficiency at all levels in the public sector and, indeed, the wider community, that we will be able to respond with greater effectiveness to the demands of the global market place.

In summary, Mr. President, I recommend this amendment to this honourable Senate, and hope I have been able to demonstrate in my presentation, that this single administrative document is going to be the first phase in the programme of the Customs and Excise Division to computerize their records. I believe we have all accepted that we have long past the age of technology—we are into the age of computers—and we need to be able to achieve administrative reform in Customs. We can only do so if we take advantage of the technology that is available to us.

Mr. President, I think it is unfortunate if we expect that Customs will get their act together if we do not to give them the tools and the machinery necessary for

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them to achieve administrative reform. We cannot do that, however, without having this amendment which is, as I indicated, fairly straightforward. It seeks first to determine the date at which conversion from foreign currencies into Trinidad and Tobago currency is determined, as well as to put in place a single administrative document so there can be gains all around for everyone..

Mr. President, I beg to move.

Question proposed.

Sen. Everard Dean: Mr. President, I rise in support of the proposed amendment for two reasons. Firstly, I believe it will reduce, if not eliminate, the element of risk, corruption and fraud. Secondly, it will reduce the amount of paper work that is necessary at the present time to do the business of importing and exporting through the Customs. I draw attention to page 2 of the amendments, Section 23, section (b), I think it is in the existing law. The proposal here is that:

"(a) in subsection (3) by inserting after the words "Central Bank" the words "as being in effect on the date on which the first-

and it went on to enumerate the different areas. At the end of the proposal, at item (4), it states:

"The date of submission referred to in subsection (3) shall not be earlier than the date on which the goods were imported into Trinidad and Tobago."

If we insert the words "as being in effect on the date on which the the first" and continue after "Central Bank", and we do not delete "before the goods were entered for home use" something seems to be left hanging there, and it might be necessary to look at that to see if those few lines should not be deleted as well. There is no proposal for deletion.

Mr. President, having said that, I suggest that it appears that with the introduction of the new system some difficulty may arise. I speak about the current practice where, once the form is approved, the original is returned to the importer when it is cleared and he uses this form to clear the goods at the different points of entry. With the new system, it appears that the importer is given a copy of the document instead of the original, and the original is to be sent by courier from one point to the next. It seems that the system will cause some delay in the importer clearing his goods, except he is given the authority to use the copied document to clear his goods. It is not very clear whether the copied document could be used to clear the goods instead of the original as at present. If one has to

wait until it is taken across by courier, it may very well cause some delay, not only in the human, but in the mechanical set up of the system.

Secondly, Mr. President, could the Minister indicate to us whether the individual will be able to collect his goods with that copied form? Another concern is with the introduction of the new system, some consideration should be given to giving some sort of grace period to the old forms filed with the Customs Department, that the forms already lodged could be considered for clearance at the different areas. If, or when, the Act becomes law, it may be that the importer will have to go all over again and file these documents in order to get his goods cleared. So, one wonders if the forms already lodged will be considered as "the form" rather than having to go through the whole question of looking to file all over again before the transaction is completed.

2.00 p.m.

I think some kind of grace period might be necessary to look at it before the implementation of the system.

Mr. President, I am aware that a synopsis of the intent and operations of the new system was given at a mercantile meeting sometime ago but, the procedure had not been spelt out and this is causing some concern among businessmen. It is said, and I quote one of my friends:

"that there would be many amendments coming to the Senate from time to time, almost like a "thief in the night"."

Already we had two in as many months. What, I am suggesting, therefore, is that as far as possible the administration should interface with the users of the system to ensure that it works and that they have a proper understanding of the whole system.

The question of security and matters of that nature obviously would be a consideration. Notwithstanding that, it seems to me that there ought to have been a little more interaction with all the users, the businessmen and also the customs officers. I am sure that when this Bill becomes an Act, the customs officers will rigidly stick to it. So one would want to have everybody in the same mind frame of understanding what the situation is.

Mr. President, in today's *Guardian* on page 6, the headline reads:

"South Chamber boss criticises SAD plan"

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The article states:

"The Single Administrative Document (SAD) cannot work and the intention to eliminate acts of fraud is good, but the methodology is ill-advised."

Mr. President, having read that I took the trouble to call the president of the South Chamber, and asked him: what was meant by that so that I would probably be in a better position to deal with it.

He indicated to me, and he wants to assure this Senate through me, that he has been misquoted in the *Trinidad Guardian* of Tuesday, March, 30 1993.

His view is that while the single administration document is a good document together with the other forms and procedure that will come, the whole question of interfacing and explaining the new system to the businessmen was not done. He hopes that as a result of my contribution, the Government will take cognizance of that and do what is necessary to get the businessmen and all the players concerned a little more *au courant* with what is taking place.

Having said that, I want to indicate a concern I have relative to Bills coming before the Senate. I have grown accustomed to looking at the volumes given to us and trying to relate them with the amendments coming before the Senate. Very often we cannot find the parent Act so that you can look at what is amended as against what the parent Act is.

Mr. President, I am appealing, through you, that whenever amendments are to be made to an existing Act that a copy of that Act be circulated with the proposed amendments. I thank you.

Sen. Rev. Daniel Teelucksingh: Mr. President, in our consideration of the Bill to amend the Customs Act, Chap. 78:01, with its focus on the need for revised customs declaration forms for imports and exports, I wish to share a concern of tremendous significance with the hon. Minister of Trade, Industry and Tourism and also with the hon. Minister of Consumer Affairs and Social Services. Although one of the objectives of the Bill deals with simpler documentation and a more careful declaration of goods between their importation and their clearance from Customs' charge, I draw your attention to a critical aspect of customs responsibility relative to this section in clause 7 at the time of clearance and the release of goods from the custody of the Customs Department.

Mr. President, in addition to the accuracy and faithfulness to Customs declaration, I believe that there is need for regular checking, certifying, inspecting and monitoring of the quality of certain goods.

My particular interest is in foodstuffs and medicines. Checking import containers for undeclared items is definitely not enough. I believe that, in addition to simplifying and streamlining the system, the bringing together of several documents into what the hon. Minister prefers to call a single administrative document, we need mechanisms also for surveillance and inspection before imported foodstuffs and medicines are released from ports of entry.

In our haste to clear containers, unscrupulous import merchants and distributors sometimes get the benefit of the doubt and receive goods unfit for human consumption. Surveillance does not stop there. Bulk storage houses, packaging and distribution outlets must be monitored regularly. Let me share a few illustrations.

I think this way, because having a single administrative document, making it easier for container clearances will not deal with some of the very serious problems facing us. It is common knowledge that in some instances in the past, imported powdered milk without labels or marks of country of origin, and milk of questionable quality have slipped through the Customs.

2.10 p.m.

Also, the recent disclosure that peas and beans in a distribution and packaging outlet were treated with a deadly pesticide to protect them from cockroaches and weevils is certainly a cause for concern.

Let me add another illustration. How is it that medicines and certain vitamin tablets with expiry dates long past are permitted to remain on pharmacy shelves in Trinidad and Tobago?

After some investigation, I understand that a certain importer—and there maybe more—brought vitamin tablets which had reached expiry dates in their country of origin, into this country. These possibly, almost certain I believe, must have been obtained for less than nothing. They were brought in this country and sold over the counter. He, too, the importer I mean, would have filled the import declaration form, and that was all required of him.

Let me add another. I know that the hon. Minister of Trade, Industry and Tourism has expressed at various times his concern about the abuses in the used

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tyre trade, particularly the imported commodity. Today, I have an experience I would like to share with him, through you. Only last week, I witnessed in a tyre-shop, that an employee was using a hand driven tool to cut grooves on a tyre which was almost smooth, in preparation for sale. This sounds preposterous, but it is true. I have been told that certain other tyre-shops in this country have been engaging in this outrageous practice.

Where is the protection for this population? I do not see it in the streamlining of this aspect of customs declaration. The fusion of several documents into one, may not eliminate some of the evils that are rampant and all passing through Customs and Excise.

This is what I mean when I express my unqualified anger and disgust with unprincipled merchants whose only interest is in their profit margins. This is simple exploitation of the poorer people among us.

It is certainly relevant to the total scenario of importation, customs clearance and distribution, but I believe that integrity is compulsory. Therefore, in addition to importers accurately filling customs declaration forms, customs officers need to be more vigilant.

Furthermore, as I close, maybe I am an idealist, but I believe our country needs a code of ethics for importers and distributors, particularly those engaged in the importation of foodstuffs and medicines. They certainly do have a moral obligation to the public.

Thank you.

Mr. President: Does anybody else wish to speak?

Sen. Hosein: Yes, Mr. President.

Mr. President: The Minister of Trade, Industry and Tourism.

The Minister of Trade, Industry and Tourism (Sen. The Hon. Brian Kuei Tung): Mr. President, there is no doubt that today we see a new approach to customs administration, when we would have supported this particular measure. I say so because this is a fairly historic document in my view. For one, it demonstrates in clear tones and terms the Government's commitment to administrative reforms in all areas of the public sector; our commitment to have the public sector move from the age of technology, into the computer age, that is, an age which, if one could reflect on it, has already been around for as long as 30

odd years. It seems almost as if we are a little behind the clock, in terms of being able to bring administrative reforms in terms of modern day technology and computerization.

I know that there are some people who have felt that the ASYCUDA system, which is the software system that we have agreed to implement, is not necessarily the current state of the art. I accept that there are some limitations which this ASYCUDA system already demonstrates, but there are very tangible benefits to be derived from using this particular software system.

As I said before, there is no doubt that great benefits would be derived to Trinidad and Tobago, if only because many of the other Caricom countries have already made the decision; as a matter of fact, many of them are way ahead of us in terms of implementing this particular software system. It will facilitate us in terms of being able to relate one to the other, in terms of customs in Trinidad and Tobago with the customs of the Caricom member countries.

Whilst there is a lot of work to be done in terms of bringing it into the state of the art, I think we are making, what I might just describe as a major leap forward, by being able to move towards computerization of our customs procedures. This customs procedure can only go forward if we have the right forms which lend themselves readily to the capturing of data for use by the computers.

I would just like to address one or two of the concerns that have already been expressed by some of the Members. Sen. Dean indicated that he would have hoped to see some kind of transitional arrangement, but I believe enough preparatory work has already been done with respect to customs and customs brokers to ensure that there is an ease of implementation.

I suspect that many of the customs brokers, whilst they may have reservations, are only expressing reservations for fear of change. Change, as we know, does not come easily. I believe that most of the customs brokers are beginning to understand the reduction in their own work that they will have to do in terms of making application to the Customs and Excise Division with respect to the importation of goods.

I wish to assure Sen. Dean that the way it will work in essence is that customs would recognize the legal form. In other words, up to the day before it is to be implemented, customs would accept the normal legal form, in other words, the old form. Even if that form needs to spend the night in customs or the following

week, that would have been a legally accepted form, because on the day on which they accepted the tender of that form it was recognized as the legal form.

So that in essence, there is no real need to have a transitional arrangement. That form will be processed by customs in due course. On the next day on which the new form, the single administrative document, becomes law, then they will only be allowed to accept new forms. Certainly, adequate notice will be given to customs brokers as to when the new form is being implemented, so that they can prepare the new form on the day on which it becomes law.

With respect to the arrangements that have been made to ensure acceptance as wide as possible, Customs and Excise Division have already had several training sessions, and I understand as many as 600 persons have been involved in some of them, and that the customs brokers have already expressed some satisfaction with the working of the new form and the procedure that will accompany it.

Presentations were also made to as many business organizations as we could. Presentations were made to the Trinidad and Tobago Chamber, South Chamber, hence Sen. Dean spoke a little about the president of the South Chamber expressing some concerns about it; and every other business organization that has indicated some interest in understanding these procedures.

2.20 p.m.

As far as Rev. Teelucksingh's comments are concerned, I admit that a single administrative document is not going to eliminate corrupt practices, but what it serves to do is, because we are moving into this age of technology as I described it, help us to be able to access information much easier. Right now, just imagine, if we need to audit a particular transaction and these are all done manually, it means that we would have to access all of these records manually—scores and scores of records at that—by date, that may not necessarily have been stored properly. With a computerized system, easier access is allowed more readily. So that not only is audit facilitated, but more importantly, we can go back and check documentation to see whether there are any incorrectness, fraud or any attempt at evasion of customs duties by being able to access those documents quickly. That means, for us, a ready means of being able to improve revenue and revenue protection quickly. So it does facilitate audit as well as improvements in our revenues.

This form, as I have indicated in the House of Representatives, is one which is already in use in a modified way—and I say this because whilst the form has been adopted and developed by us, there is some flexibility allowed to each country

with respect to the kind of data because it needs to recognize the peculiarity of our own system. The form in the main has already been accepted and implemented by many countries, and it is one that has already demonstrated clear advantages to places like Jamaica. Jamaica already has a revenue protection agency and the work of that agency is facilitated mainly by the use of these forms and the computer records that are available to them.

Sen. Dean: Mr President, before the Minister takes his seat, I made the observation and a proposed amendment to section 23 of the parent Act, with regard to the insertion and the possible hanging of the words, "before the goods were entered for use", and it has not been responded to.

Sen. The Hon. B. Kuei Tung: Mr. President, as far as that is concerned, I am told that there was another amendment made to that particular clause and that clause is really amending both the previous clause, as well as the amendment. So, if you look at the original Act without looking at the amendment, it will not read right because it would have missed the intervening amendment. So, really, you would have to look at both the original Customs Act, Chap. 78:01, together with Act No. 6 of 1991, and then read it in conjunction with this clause. It is section 10 of Act No. 6 of 1991.

I believe that we have been able to demonstrate a clear case for the need for this particular amendment and I wish to move that the Bill be now read a second time.

Question put and agreed to.

Bill accordingly read a second time.

Bill committed to a committee of the whole Senate.

Senate in committee.

Clauses 1 to 6 ordered to stand part of the Bill.

Question put and agreed to, That the Bill be reported to the Senate.

Senate resumed.

Bill reported, without amendment; read the third time and passed.

Motion made and question proposed, That the Senate do now adjourn to Tuesday, April 6, 1993 at 1.30 p.m. [Hon. R. Huggins]

Question put and agreed to.

Senate adjourned accordingly.

Adjourned at 2.27 p.m.