

CUSTOMS (AMENDMENT) ACT, 2012 – 1

Arrangement of Sections

Section

1. Short title.
2. Amendment of section 214A of Cap. 66.
3. Amendment of section 214B of Cap. 66.

BARBADOS

I assent
ELLIOTT BELGRAVE
Governor-General (ag.)
13th February, 2012.

2012 – 1

An Act to amend the Customs Act.

(20th February, 2012). Commencement.

ENACTED by the Parliament of Barbados as follows:

1. This Act may be cited as the *Customs (Amendment) Act, 2012*. Short title.
2. The *Customs Act*, in this Act referred to as the principal Act, is amended by deleting section 214A and substituting the following:
Amend-
ment of
section
214A of
Cap. 66.

“Liability of director. **214A.** (1) Where a corporation has failed to pay an amount of duty required to be paid by this Act, every director of that corporation at the time the corporation was required to pay the amount, is jointly and severally liable, together with the corporation to pay the amount and any penalties relating thereto.

(2) A director of a corporation shall not be liable for a failure to pay duty under subsection (1) where the director exercised a degree of care, diligence and skill to prevent the failure that a reasonable prudent person would have exercised in comparable circumstances.

(3) A director of a corporation shall not be assessed for an amount payable by him under this section more than 7 years after the duty becomes due and payable.”.

3. Section 214B of the principal Act is amended by deleting subsection (2).

Amend-
ment of
section
214B of
Cap. 66.