

Nru. 70

5. 5. 2000

MALTA

KAMRA TAD-DEPUTATI

ABBOZZ ta' Ligi mressaq mill-Onorevoli Josef Bonnici, M.P., Ministru ghas-Servizzi Ekonomiċi, f'isem il-Ministru tal-Finanzi, u moqri għall-Ewwel darba fis-Seduta tas-27 ta' Marzu, 2000.

ATT biex jemenda l-Ordinanza tad-Dwana, Kap. 37.

RICHARD J. CAUCHI

Skrivan tal-Kamra tad-Deputati

HOUSE OF REPRESENTATIVES

A BILL introduced by the Honourable Josef Bonnici, M.P., Minister for Economic Services on behalf of the Minister of Finance, and read the First time at the Sitting of the 27th March, 2000.

AN ACT to amend the Customs Ordinance, Cap. 37.

RICHARD J. CAUCHI

Clerk of the House of Representatives

ABBOZZ TA' LIĠI msejjah

ATT biex jemenda l-Ordinanza tad-Dwana, Kap. 37.

IL-PRESIDENT, bil-parir u l-kunsens tal-Kamra tad-Deputati, imlaqqgħa f' dan il-Parlament, u bl-awtorità ta' l-istess, hareġ b'liġi dan li ġej:-

1. Dan l-Att jista' jissejjah l-Att ta' l-2000 li jemenda l-Ordinanza tad-Dwana, u għandu jinqara u jinftiehem haġa waħda ma' l-Ordinanza tad-Dwana, hawnhekk iżjed 'il quddiem imsejha "il-liġi prinċipali".

Titolu fil-qosor.
Kap. 37.

2. Fl-artikolu 7 tal-liġi prinċipali, minnufih wara s-subartikolu (4) tiegħu, għandu jiżdied is-subartikolu ġdid li ġej:

Emenda ta' l-artikolu 7 tal-liġi prinċipali.

“(5) Minkejja id-dispożizzjonijiet l-oħra li hemm fis-subartikoli ta' qabel f' dan l-artikolu, il-Kontrollur ikollu d-dritt li jżomm il-hruġ jew ir-rilaxx ta' xi oġġetti mill-post ta' żbark sakemm il-kaptan tal-bastiment li jkun impurtahom jew l-aġent tas-sid ta' dan il-bastiment f' Malta jkun għamel rapport ta' l-oġġetti żbarkati jew li se jkunu żbarkati kif hu preskritt f' dan l-artikolu.”

3. Fl-artikolu 8A tal-liġi prinċipali minflok is-subartikolu (5) tiegħu għandu jidhol dan li ġej:

Emenda ta' l-artikolu 8A tal-liġi prinċipali.

“(5) (a) Ebda persuna ma għandha tneħhi, tibdel, tikser jew tiddistruggi jew tipprova jew iġġieghel jew thalli li jitnehhew, jinbidlu, jinkisru jew jiġu distrutti, xi sigilli jew sokor iehor imwahhlin ma xi *container* hliet quddiem u taht l-istruzzjonijiet tal-Kontrollur; u malli jiġi pprezentat, kif

mehtieg bid-disposizzjonijiet ta' din l-Ordinanza, lill-Kontrollur, il-manifest ta' l-oġġetti ta' dak il-*container* jew id-dikjarazzjoni jew id-dikjarazzjonijiet relattivi ta' l-oġġetti dwar l-oġġetti mgħobbija fih, skond il-każ, iffirmati kif imiss mill-Kontrollur:

Iżda l-Kontrollur jista' jawtorizza lill-importatur jew l-aġent tiegħu biex jikser xi sigilli jew sokor iehor imwahrhin ma' xi *container* wara li dan il-*container* ikun ġie rilaxxat mid-Dwana:

Iżda wkoll il-Kontrollur iżomm id-dritt u s-sahha li qabel, waqt u wara l-hatt ta' l-oġġetti mgħobbija fil-*container* jagħmel dawk l-ispezzjonijiet u kontrolli li hu jhoss li jkunu mehtieġa u li jimponi dawk il-kundizzjonijiet, inklużi l-issigġillar mill-ġdid tal-*container* u li jkunu prodotti d-dokumenti tad-Dwana ta' l-importazzjoni relattivi, biex jiżgura illi l-hatt tal-*container* isir taht l-awtorità u l-kontroll tal-Kontrollur.

(b) Ebda *container* ma jista' jinhatt f'xi indirizz għajr f' dak indikat bil-miktub, mill-importatur jew l-aġent tiegħu, lill-Kontrollur qabel ma l-*container* ikun ġie mahruġ jew rilaxxat mill-post ta' żbark."

Emenda ta'
l-artikolu 8C tal-liġi
prinċipali.

4. L-artikolu 8C tal-liġi prinċipali għandu jkun emendat kif ġej:

(a) minflok in-nota marginali tiegħu għandu jidhol dan li ġej:

"Ksur ta' sigilli u hatt ta' oġġetti minn *containers* illegalment"; u

(b) fis-subartikolu (1) tiegħu, minnufih wara l-kliem "jew sokor imwahrhin ma' xi *container*" għandu jidhol il-kliem "jew thott l-oġġetti minn xi *container*,".

Emenda ta'
l-artikolu 59
tal-liġi prinċipali.

5. Fl-artikolu 59 tal-liġi prinċipali, minnufih wara subartikolu (3) tiegħu, għandu jiżdied is-subartikolu (4) ġdid li ġej:

"(4) Jekk xi oġġetti mnizzlin f'dan il-manifest jinstabu li jkunu tnehhew mill-post fejn ikunu ġew issigillati mid-Dwana jew li jkunu tnehhew jew inhargu mill-pakkett originali li kienu fih meta ttiehdu abbord qabel l-ispedizzjoni tal-bastiment, il-kaptan jehel multa ta' mhux anqas minn mitt lira Maltin iżda mhux aktar minn elf lira Maltija."

6. Fl-artikolu 61 tal-liġi prinċipali, minnufih wara s-subartikolu (3) tiegħu, għandhom jiżiedu ż-żewġ subartikoli godda li ġejjin:

Emenda ta' l-artikolu 61 tal-liġi prinċipali.

“(4) Meta sabiex jiġi stabbilit jekk xi oġġetti huma differenti minn dawk li jkunu jidhru fuq il-fattura tal-fornitur jew li jkunu dikjarati mill-importatur jew mill-aġent tiegħu, tkun tinhtieg li ssir xi analiżi xjentifika jew perizja teknika, il-konklużjonijiet milhuqa mid-Dwana dwar ix-xorta, il-kontenut jew karatteristiċi ohra ta' l-oġġetti jistgħu jiġu biss kontestati f'xi proċedimenti jekk jintwera illi dawk il-konklużjonijiet huma tali li ebda persuna raġonevoli ma kienet tasal għalihom.

(5) (a) Minkejja kull dispożizzjoni li hemm f'dan l-artikolu, il-Kontrollur jista' jagħzel li jagħti lura l-oġġetti kkonfiskati lill-importatur meta dan jaqbel li jhallas dak id-depożitu jew dawk id-depożiti lil, u kif ikun determinat mill-Kontrollur, sakemm il-Kontrollur jikkalkula l-prezz attwali li jrid ihallas l-importatur għall-oġġetti u f'dan il-każ il-prezz li jrid jithallas għal dawn l-oġġetti ma jistax jaqbez is-somma totali ddepożitata mill-importatur.

(b) Kull meta xi każ ikun trattat skond id-dispożizzjonijiet tal-paragrafu (a) ta' dan is-subartikolu, id-deċiżjoni tal-Kontrollur dwar il-prezz li jrid jithallas għall-oġġetti tkun finali u konklużiva.”

7. Fl-artikolu 62 tal-liġi prinċipali minflok il-kliem “jew priġunerija għal żmien ta' mhux iżjed minn sentejn jew dik il-piena u priġunerija flimkien” għandhom jidhlu l-kliem “jew għal dik il-multa flimkien ma' priġunerija għal żmien ta' mhux iżjed minn sentejn”.

Emenda ta' l-artikolu 62 tal-liġi prinċipali.

8. L-artikolu 72 tal-liġi prinċipali għandu jiġi emendat kif ġej:

Emenda ta' l-artikolu 72 tal-liġi prinċipali.

- (a) is-subartikolu (2) tiegħu għandu jiġi emendat kif ġej:

(i) il-proviso relattiv għandu jithassar;

(ii) minflok il-kliem “fin-nuqqas ta' dan il-jedd fuq din il-haġa jitqies li ġie mitluq:” għandhom jidhlu l-kliem “fin-nuqqas ta' dan il-jedd fuq din il-haġa jitqies li ġie mitluq.”; u

- (b) minnufih wara s-subartikolu (2) tiegħu għandhom jidhlu dawn is-subartikoli li ġejjin:

“(3) Meta oġġett maqbud bis-saħħa ta' dan l-artikolu jkun xi bastiment jew biċċa tal-baħar jew ikun ta' xorta li

tithassar jew li tista' issofri, fil-fehma tal-Kontrullur, telf sostanzjali fil-valur wara li jghaddi ż-żmien minn fuqha, jew ikun animal haj, dan l-istess oġġett jista', b'ordni tal-Kontrullur, jinbiegh u l-prezz li jgib jinżamm biex jaghmel tajjeb ghal kull jedd li jista' jintalab fuqu skond il-liġi u ghall-fini ta' kull proċedimenti li jsiru taht din l-Ordinanza dwar oġġetti maqbuda, dak il-prezz ghandu jirrapprezenta u jissostitwixxi l-oġġett maqbud msemmi.

(4) Meta qbid maghmul skond dan l-artikolu jiġi kontestat skond is-subartikolu (2) tiegħu, il-Kontrullur jista', f'kull żmien, jekk jidhirlu li jkun hekk xieraq u minkejja li jkunu ghadhom ghaddejjin l-proċedimenti li fihom ikun qed jiġi kontestat, jikkunsinna kull oġġett maqbud lil kull min jaghmel talba b'jedd li hekk kif dan ihallas lill-Kontrullur dik is-somma li l-Kontrullur jidhirlu li tkun adegwata u li ma tkunx taqbeż dik li, fil-fehma tal-Kontrullur, tkun tirrapprezenta l-valur tal-oġġett, maghdud kull dazju, imposta jew taxxa li jridu jithallsu fuqu u li ma jkunux thallsu jew hekk kif dan jagħti lill-Kontrullur dik il-garanzija aċċettabbli għall-istess Kontrullur għall-hlas ta' dik is-somma. Dik is-somma jew garanzija, skond il-każ, ghandha tinżamm biex taghmel tajjeb ghal kull pretensjoni li jista' jintalab dwarha skond il-liġi u għall-fini ta' kull proċedimenti mehuda taht din l-Ordinanza dwar l-oġġetti maqbuda, ghandha tirriprezenta u tissostitwixxi l-oġġetti maqbuda msemmija.”.

Sostituzzjoni ta' l-artikolu 74 tal-liġi prinċipali.

9. Minflok l-artikolu 74 tal-liġi prinċipali ghandu jidhol dan li ġej:

“Kumpens għal oġġetti mhux soġġetti għal konfiska.”

“74. (1) Meta, fejn xi haġa tkun ikkunsinnata jew mibjugħa skond l-artikolu 72 ta' din l-Ordinanza jew tkun meqruda skond xi wahda mid-dispożizzjonijiet ta' din l-Ordinanza jew ta' xi liġi ohra, jitqies fi proċedimenti li jkunu mehuda taht din l-Ordinanza illi l-haġa ma kellhiex tkun konfiskata fi żmien il-qbid tagħha, il-Kontrullur ghandu, bla hsara ghal kull tnaqqis permess taht is-subartikolu (2) hawn aktar 'l quddiem, fuq talba bil-miktub minn min ghandu l-jedd joffri lil dan:

(a) ammont daqs kull somma mħallsa minnu jew il-garanzija minnu mogħtija taht is-subartikolu (4) ta' l-artikolu 72; jew

(b) meta huwa jkun biegh il-haġa, ammont li jkun daqs ir-rikavat mill-bejgh; jew

(ċ) fejn huwa jkun qered il-haġa, l-ammont daqs il-valur fis-suq tal-haġa fiż-żmien meta din tkun inqerdet.

(2) Meta l-ammont li jkun offrut taht il-paragrafi (a), (b) jew (c) tas-subartikolu (1) hawn aktar qabel jew il-garanzija mogħtija jkunu jinkludu xi somma dovuta minhabba xi dazju, imposta jew taxxa li tithallas fuq il-haġa u li ma kinitx thallset qabel il-qbid tagħha, il-Kontrullur jista' jnaqqas daqstant minn dak l-ammont jew garanzija daqs kemm ikun dak id-dazju, imposta jew taxxa.

(3) Jekk min jagħmel it-talba jaċċetta kull ammont offrut lilu taht is-subartikolu (1) hawn aktar qabel, huwa ma jkollu ebda dritt li jsoċtri xi azzjoni li ssir minhabba fil-qbid, żamma, bejgh jew qerda tal-haġa jew ta' kull kwistjoni ohra li titnissel minnhom.

(4) Għall-fini tal-paragrafu (ċ) tas-subartikolu (1) hawn aktar qabel, il-valur fis-suq ta' xi haġa fiż-żmien tal- qbid tagħha għandu jitqies li jkun dak l-ammont li dwaru l-Kontrullur u min jagħmel it-talba jistgħu jaqblu dwaru jew, fin-nuqqas ta' qbil, kif jista' jiġi deċiż minn perit li jiġi mahtur mill-Qorti tal-Maġistrati fuq talba tal-Kontrullur jew ta' min ikun għamel it-talba, u d-deċiżjoni tiegħu tkun finali u konkluziva; u l-proċedura dwar riferenza tal-każ f'idejn perit għandha tkun hekk kif tista' tiġi stabbilita mill-perit jew hekk kif jista' jiġi ordnat mill-Qorti tal-Maġistrati."

10. Minflok il-paragrafi (b) u (ċ) tas-subartikolu (2) ta' l-artikolu 76 tal-liġi prinċipali għandu jidhol dan li ġej:

Emenda ta' l-artikolu 76 tal-liġi prinċipali.

“(b) f'kull każ ieħor fi żmien sitt snin mid-data tal-kommissjoni tar-reat.”

11. Minflok l-artikolu 78 tal-liġi prinċipali għandu jidhol l-artikolu gdid li ġej:

Sostituzzjoni ta' l-artikolu 78 tal-liġi prinċipali.

“Fil-każi kollha fejn il-valur ta' l-oġġetti huwa rilevanti biex tiġi determinata xi penali, dak il-valur, fejn jirrigwarda proċeduri fil-qorti, għandu jkun determinat skond ir-regoli li jinsabu fit-Tielet Skeda u l-Annex tagħha, li hemm ma' l-Att dwar id-Dazju ta' Importazzjoni, Kap 337.”

Zieda ta' l-artikolu
80A ġdid mal-liġi
prinċipali.

12. Minnufih wara l-artikolu 80 tal-liġi prinċipali għandu jiżded
l-artikolu ġdid li ġej:

“Sehh li
jinghata lil
arranġamenti
reċiproki.

“80A. Bil-ghan illi jiġu esegwiti obbligi li johorġu minn xi ftehim bilaterali jew multilaterali jew minn xi arranġamenti oħra, il-Kontrullur għandu jikkoopera ma' servizzi tad-Dwana oħra fuq materji li jolqtu wiehed lill-iehor u jista' għal dak il-ghan:

(a) iġib fis-sehh, skond dawk l-arranġamenti li hu jista' jordna jew li l-Ministru responsabbli għad-Dwana jista' b'regolamenti jistabbilixxi, kull htieġa jew Prattika dwar il-ġarr ta' oġġetti bejn pajjiżi u iehor; u

(b) iġib fis-sehh kull arranġament reċiproku magħmul ma' servizzi tad-Dwana oħra sabiex jiżgura, bi bdil ta' tagħrif jew xort'oħra, l-amministrazzjoni xierqa tal-liġijiet tad-Dwana tagħhom u l-prevenzjoni jew il-kxif ta' frodi jew evazzjoni.”.

Għanijiet u Raġunijiet

L-ghan ta' dan l-Abbozz huwa li jdahhal dispozizzjonijiet godda biex jirregolaw it-tnehhija, taht ċerti kondizzjonijiet, ta' oġġetti konfiskati waqt li jkunu għadhom għaddejnin il-proċedimenti, biex jagħti sehh lil arranġamenti reċiproki ma' servizzi tad-dwana oħrajn u biex jipprovdi għall-infurzar aħjar tal-liġi.

**A BILL
entitled**

An Act to amend the Customs Ordinance, Cap. 37.

BE IT ENACTED by the President, by and with the advice and consent of the House of Representatives, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the Customs Ordinance (Amendment) Act, 2000, and shall be read and construed as one with the Customs Ordinance, hereinafter referred to as “the principal law”.

Short title.
Cap.37.

2. In section 7 of the principal law, immediately following subsection (4) thereof, there shall be added the following new subsection:

Amendment to
section 7 of the
principal law.

“(5) Notwithstanding the other provisions of the preceding subsections of this section, the Comptroller shall have the right to withhold the despatch or release of any goods from the place of landing until such time as the master of the importing vessel or the agent of the owner of such vessel in Malta makes a report of the goods landed or to be landed as prescribed in this section.”

3. In section 8A of the principal law, for subsection (5) thereof, there shall be substituted the following:

Amendment to
section 8A of the
principal law.

“(5) (a) No person shall remove, alter, break or destroy, or attempt or cause or permit to be removed, altered, broken or destroyed, any seals or fastenings affixed on any container except in the presence and under the instructions of the Comptroller, and on presentation, as required by the provisions

of this Ordinance, to the Comptroller, of the goods manifest of such container or of the appropriate bill or bills of entry in respect of the goods loaded therein, as the case may be, duly signed by the Comptroller:

Provided that the Comptroller may authorise the importer or his agent to break any seals or fastenings affixed on any container after such container has been released by Customs:

Provided further that the Comptroller shall retain the right and power to carry out before, during or after the unstuffing of the goods carried in such a container, such inspections and controls as he may deem necessary and to impose such conditions, including the resealing of such container and the production of the relative Customs importation documents, to ensure that the unstuffing of the container is carried out under the Comptroller's authority or control.

(b) No container loaded with goods shall be unstuffed at any address other than that indicated in writing, by the importer or his agent, to the Comptroller before the container is duly despatched or released from the place of landing."

Amendment to section 8 C of the principal law.

4. Section 8C of the principal law shall be amended as follows:

(a) for the marginal note thereto, there shall be substituted the following:

"Illegal breaking of seals and unstuffing of containers";
and

(b) in subsection (1) thereof, immediately following the words "or fastening affixed on any container" there shall be inserted the words "or unstuffs any container,".

Amendment of section 59 of the principal law.

5. In section 59 of the principal Act, immediately following subsection (3) thereof, there shall be added the following new subsection (4):

"(4) If any goods contained in such contents are found to have been removed from the place where they have been sealed by Customs or to have been removed or unpacked from their original packing when taken on board prior to the vessel's clearance outwards, the master shall be liable to a fine (multa) of not less

than one hundred Maltese Liri but not exceeding one thousand Maltese Liri.”

6. In section 61 of the principal law, immediately after subsection (3) thereof, there shall be added the following subsections: Amendment of section 61 of the principal law.

“(4) Where the determination as to whether any goods are different to those appearing on the supplier’s invoice or declared by the importer or his agent requires scientific analysis or technical expertise, the conclusions reached by customs as to the nature, contents or other characteristics of the goods may only be impugned in any proceedings if it is shown that such conclusions are such that no reasonable person would have reached them.

(5) (a) Notwithstanding any other provision under this section, the Comptroller may elect to hand back the forfeited goods to the importer upon the latter agreeing to pay such deposit or deposits to, and as determined by, the Comptroller, pending the assessment by the Comptroller of the actual price to be paid by the importer for the goods and in such a case the price payable for such goods shall not exceed the total sum deposited by the importer.

(b) Whenever a case is settled in terms of the provisions of paragraph (a) of this subsection, the decision by the Comptroller on the price to be paid for the goods shall be final and conclusive.”.

7. In section 62 of the principal law for the words “or to imprisonment for a term not exceeding two years or to both” there shall be substituted the words “or to such fine together with imprisonment for a term not exceeding two years.”. Amendment of section 62 of the principal law.

8. Section 72 of the principal law shall be amended as follows: Amendment of section 72 of the principal law.

(a) subsection 2 thereof shall be amended as follows:

(i) the proviso thereto shall be deleted; and

(ii) for the words “in default of which the claim shall be taken to be abandoned:” there shall be substituted the words “in default of which the claim shall be taken to be abandoned.”; and

(b) immediately after subsection (2) thereof, there shall be inserted the following subsections:

“(3) When any thing seized in accordance with this section is a ship or vessel or is of a perishable nature or is, in the opinion of the Comptroller, likely to suffer very substantial loss of value by the lapse of time, or consists of a living creature, the same may, by direction of the Comptroller, be sold, and the proceeds thereof retained to abide the results of any claim that may be legally made in respect thereof and for the purpose of any proceedings taken under this Ordinance in respect of the seized goods, such proceeds shall represent and substitute the said seized goods.

(4) Where a seizure made in accordance with this section is contested in accordance with subsection (2) thereof, the Comptroller may, at any time, if he sees fit and notwithstanding the pendency of the proceedings wherein the seizure is contested, deliver anything seized to any claimant upon his paying to the Comptroller such sum as the Comptroller thinks proper, not exceeding that which in the opinion of the Comptroller represents the value of the thing, including any duty, levy or tax chargeable thereon, which has not been paid or upon giving to the Comptroller such security acceptable to the said Comptroller for the payment of such sum. Such sum or such security, as the case may be, shall be retained to abide the result of any claim that may be legally made in respect thereof and shall for the purpose of any proceedings taken under this Ordinance in respect of the seized goods represent and substitute the said seized goods.”.

Substitution of section 74 of the principal law.

9. For section 74 of the principal law and the marginal note thereto there shall be substituted the following:

*Compensation for goods not liable to forfeiture.

74. (1) If, where anything is delivered or sold in accordance with section 72 of this Ordinance or is destroyed in accordance with any of the provisions of this Ordinance or of any other law, it is held in proceedings taken under this Ordinance that the thing was not liable to forfeiture at the time of its seizure, the Comptroller shall, subject to any deduction allowed under subsection (2) below, offer on demand in writing by the claimant to him:

(a) an amount equal to any sum paid by him or the security given by him under subsection (4) of section 72; or

(b) where he has sold the thing, an amount equal to the proceeds of the sale; or

(c) where he has destroyed the thing, an amount equal to the market value of the thing at the time of its seizure.

(2) Where the amount to be tendered under paragraphs (a), (b) or (c) of subsection (1) above or the security tendered includes any sum on account of any duty, levy or tax chargeable on the thing which has not been paid before its seizure, the Comptroller may deduct so much of that amount or security as represents that duty, levy or tax.

(3) If the claimant accepts any amount tendered to him under subsection (1) above, he shall not be entitled to maintain any action on account of the seizure, detention, sale, or destruction of the thing or of any other matter consequential thereto.

(4) For the purpose of paragraph (c) of subsection (1) above, the market value of anything at the time of its seizure shall be taken to be such amount as the Comptroller and the claimant may agree or, in default of agreement, as may be determined by a referee appointed by the Court of Magistrates upon the application of the Comptroller or the claimant, whose decision shall be final and conclusive; and the procedure on any reference to a referee shall be such as may be determined by the referee or directed by the Court of Magistrates."

10. For paragraphs (b) and (c) of subsection (2) of section 76 of the principal law there shall be substituted the following:

Amendment to section 76 of the principal law.

(b) in any other case within six years from the day of the commission of the offence."

11. For section 78 of the principal law there shall be substituted the following new section:

Substitution of section 78 of the principal law.

"How value is to be ascertained

78. In all cases where the value of the goods is relevant for the determination of any penalty, such value shall, as regards proceedings in court, be determined in accordance with the rules contained in the Third Schedule to the Import Duties Act, and the Annex thereto."

(Cap 337)

12. Immediately following section 80 of the principal law there shall be added the following new section:

Addition of new section 80 A to the principal law.

Giving
effect to
reciprocal
arrangements.

“80A. For the purpose of implementing obligations in pursuance of bilateral or multilateral agreements or other arrangements, the Comptroller shall co-operate with other customs services on matters of mutual concern and may for that purpose:

(a) give effect, in accordance with such arrangements as he may direct or as the Minister responsible for customs may by regulations prescribe, to any requirements or practice as to the movement of goods between countries; and

(b) give effect to any reciprocal arrangements made with other customs services for securing, by the exchange of information or otherwise, the due administration of their customs laws and the prevention or detection of fraud or evasion.”.

Objects and Reasons

The object of this Bill is to introduce new provisions to regulate the disposal of seized goods under certain conditions during the pendency of proceedings, to give effect to reciprocal arrangements with other customs services and to provide for the better enforcement of the law.