



EAST AFRICAN COMMUNITY

THE EAST AFRICAN COMMUNITY CUSTOMS MANAGEMENT REGULATIONS,
2010

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IN EXERCISE of powers conferred by section 251 of the East African Community
Customs Management Act, 2004, the Council of Ministers makes these Regulations
thisday of 2010.

PART 1

PRELIMINARY PROVISIONS

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| Citation and commencement | 1. (1) These Regulations may be cited as the East African Community Customs Management Regulations, 2010.

(2) These Regulations shall commence on a date to be appointed by the Council and different dates may be appointed for different parts of the Regulations. |
| Interpretation | 2. In these Regulations, unless the context otherwise requires –

“Act” means the East African Community Customs Management Act, 2004;

“duty drawback co-efficient” means the amount of duty refundable per unit of goods exported;

“internal container depot” means any place appointed and licensed by the Commissioner for the deposit of goods subject to customs control. |

**PART II
ADMINISTRATION**

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| Delegation of powers of Commissioner | 3. (1) The Commissioner may authorize a proper officer to exercise any of the powers conferred by the Act upon the Commissioner.

(2) A function performed by a proper officer under these Regulations shall be deemed to have been performed by the Commissioner. |
| Working days and hours | 4. (1) A proper officer may, on application, permit the attendance of officers on Sundays and public holidays or before or after the hours of general attendance on any working day. |

(2) The Commissioner may, by notice posted in a conspicuous place at any port or place, vary the hours of general attendance of officers at such port or place in order to meet the convenience of the public or the exigencies of the Customs.

Applications for services outside hours of general attendance

5. (1) An application for services of an officer outside the hours of general attendance shall, except in the case of a person arriving in, or departing from a Partner State overland or by inland waters, be made in writing to a proper officer using Form C.1, which shall be submitted to him or her at least twenty-four hours before the services are required, unless the proper officer, in any special circumstances, otherwise allows.

(2) Every application shall set out the nature and probable duration of the services required, and shall contain an undertaking to pay all overtime fees which may be incurred, unless a proper officer requires the applicant to deposit with him or her sum sufficient to cover the fees.

Overtime fees

6. (1) The fees payable at a Customs land frontier station by the person applying for the services of an officer outside the hours of general attendance, for the purpose of dealing with any private vehicle carrying passengers and their personal baggage only, shall not exceed twenty dollars per vehicle.

(2) The fees payable for the services of an officer outside the hours of general attendance at any port, place or premises at which Customs business is not normally carried on for any purpose other than that described in sub-regulation (1) shall not exceed twenty dollars per hour.

(3) The following conditions shall apply to the fees payable under sub regulation (2) -

(a) the time calculated for the fees to be charged, shall be calculated to the last completed half hour;

(b) for attendance on Sundays or public holidays there shall be a minimum charge for the services of any officer equal to three hours' attendance; and

(c) where an officer is required to attend at any premises or place at which Customs business is not normally carried on, the applicant may,

at the discretion of a proper officer, be required to provide the necessary transportation, or to pay in addition to the fees for attendance such amount for traveling expenses as the proper officer may consider reasonable.

(4) This regulation shall not apply to customs stations designated to operate on a twenty four hours basis.

Division of charge 7. Where the services of an officer are required on account of more than one applicant during the same period of time, the charge for the fees due shall be divided *pro rata* between the applicants concerned.

Fees for cautionary visits 8. An applicant for the services of an officer at times outside the hours of general attendance shall, in addition to the fees for the services of such officer, pay fees at the rate specified in regulation 6, for such cautionary visits as the proper officer may deem necessary.

Fees to be Customs revenue 9. All fees payable under these Regulations shall be Customs revenue.

Customs Union Seal and Flag 10. (1) The Customs Union Seal shall be round in shape with the words "East African Community" in the upper semi-circle and "Customs Union" in the lower semi-circle and the map of the countries of the Partner States of the East African Community in the inner circle.

(2) The Customs flag shall be a blue ensign with the East African Community Customs Union emblem in the fly, as prescribed in the Second Schedule to these Regulations.

PART III IMPORTATION

Arrival and Report of Aircraft and Vessel.

Report of vessel 11. (1) A master of a vessel arriving from a foreign port shall make an inward report using Form. C.2, to a proper officer at the port or place of arrival.

(2) All packages for which a bill of lading has not been issued shall be declared on the parcels list using Form. C.3.

Report of aircraft and cargo 12. (1) A master of an aircraft arriving from a foreign port shall make an inward report using Form. C.4, to the proper officer at the port or place of arrival.

(2) A report of the cargo shall be in Form C.2 which shall be attached to the general declaration in Form. C.4.

- Form of reports. 13. (1) The reports referred to under regulations 11 and 12 may be submitted electronically.
- (2) Where a report is submitted electronically in accordance with sub-regulation (1), a proper officer may require the master to submit the transcript within such time as the proper officer may determine.
- (3) A transcript submitted under sub-regulation (2), shall be initialed in the manner specified in regulation 14.
- Initialing of pages 14. Every page of the report submitted under regulation 13, other than that on which the declaration is signed, shall be initialed by the master or his or her agent, and the master or agent shall number and seal together the pages and shall, where required, sign the report in the presence of the proper officer.
- List of passengers, report of stores and crews' declaration 15. (1) A master of a vessel arriving from a foreign port shall, immediately on demand, present to the proper officer-
- (a) a list of passengers disembarking and those remaining on board using Form-C.5;
 - (b) a statement of the stores of the vessel using Form. C6; and
 - (c) a declaration by each member of the crew of all dutiable goods in his or her possession using Form C.7.
- (2) The master of an aircraft arriving from a foreign port shall, immediately on demand, present to the proper officer-
- (a) a list of passengers disembarking and those remaining on board in Form C5;
 - (b) a stores list in Form C6; and
 - (c) a declaration by each member of the crew of all dutiable goods in his or her possession in Form-C7.
- Arrival at two or more ports 16. Where an aircraft or vessel calls at more than one port or place in the Community, a separate report shall be made at each port or place of call.
- Aircraft and vessels 'in ballast' 17. An aircraft or a vessel, which does not have on board goods other than stores or passengers' baggage, shall be reported "in ballast".
- Description of cargo in reports 18. The contents of every package and of all cargo in bulk intended for discharge at a port or place in the Community shall be reported in accordance with the

description in the relevant bill of lading or airway bill.

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| Weight or measurement of cargo to be reported | 19. A report of a vessel shall show the weight or cubic measurement of the cargo reported according to which freight has been charged, or, where freight has not been charged, the report shall show the weight or measurement normally chargeable for goods of like kind and quantity. |
| Reporting cargo for other ports in the Community. | 20. (1) Cargo intended for discharge at other ports or places in the Community, other than the first port or place of landing, shall be shown using Form. C.2 for vessels and using Form. C.5 for aircraft.

(2) Where a proper officer so requires, cargo intended for discharge at other ports or places in the Community shall be reported in the same manner as cargo to which regulation 18 applies. |
| Cargo remaining on board | 21. Cargo remaining on board a vessel or an aircraft for exportation shall be reported using Form. C.2 for vessels and Form. C.5 for aircraft, unless a proper officer otherwise directs. |
| Bulk not to be broken before report. | 22. Application to break bulk prior to making report and to unload goods prior to entry shall be made to a proper officer using Form C8. |
| Stores to be produced. | 23. All stores which are required for the use of the crew and passengers of an aircraft or vessel during its stay in a port shall, on request, be produced separately to a proper officer, who may either approve the quantity produced or require a portion or the whole of the stores to be placed under seal. |
| Duty free allowance of stores to crew. | 24. (1) A master, officer or member of the crew of any vessel in a port, or on coastwise passage to another port in the Community, may be permitted by a proper officer to retain in his or her possession, or to be issued with, for his or her personal use, an allowance of duty free stores in accordance with the scale in Table 1. |

Table 1:

Cigarettes and tobacco in any form	Potable spirits the importation of which is not prohibited	Wine or beer
200 cigarettes or 200 grams of tobacco in any form	750ml.	3 litres of either wine or beer.

(2) The allowances provided for in sub-regulation (1) may be issued in respect of every eight days or part of the days during the vessel's stay in port, for cigarettes and tobacco in any form in respect of every four days or part of the days for alcohol and liquor.

(3) Upon the arrival of a vessel in port, all stores of the nature, and in excess of the quantities of the stores set out in the scale in sub-regulation (1), shall be secured by a proper officer and the master of the vessel shall provide a secure place for the retention of the stores and all the facilities for their safe custody as required by the proper officer.

(4) A proper officer may, on a request of the master of a vessel during its stay in port and upon the payment of the duties due, permit the withdrawal from the place of retention provided for in sub-regulation (3), of quantities of tobacco, potable spirits, wine or beer as may be required for the provision of reasonable amenities on board the vessel during the stay.

(5) A master, officer or member of the crew of a vessel shall not land any stores issued to him or her under the provisions of this regulation without the payment of duty and the master, officer or member of the crew shall, upon request by a proper officer, produce any stores of the categories provided for in table 1 of which he or she is in possession at the time of that request.

(6) A person who contravenes this regulation commits an offence.

Rummaging of vessels and aircraft 25. The crew of an aircraft or vessel shall give all possible assistance to the officers engaged in rummaging the aircraft or vessel.

Amending inward reports 26. Where cargo reported for discharge at a port or place in the Community is found to be in excess or short of the cargo specified in the report, or where the master or his or her agent wishes to amend the destination, ownership or status of goods, he or she may apply to the proper officer for permission to amend the report stating reasons for the change using Form C9.

Conditions precedent to amendment of report.

27. Before the proper officer permits the amendment of a report, the master or his or her agent shall satisfy the proper officer, in the case of cargo found to be short of the goods specified in the report, that the goods –

- (a) were not shipped;
- (b) were discharged and landed at a previous port;
- (c) were over carried and landed at a subsequent port;
- (d) having been over carried, have been returned to and landed at a port in the Community on the return voyage, or by some other aircraft or vessel which loaded the goods at the port to which they were over carried;
- (e) were lost at sea; or
- (f) were stolen or destroyed before the aircraft or vessel arrived in the Community:

Provided that the proper officer may, subject to the production of documentary evidence as the Commissioner may direct, permit the amendment of a report where the master or his or her agent is unable to comply with the requirements of this regulation.

Aircraft or vessels landing or bringing to owing to accident, etc.

28. Where the master of an aircraft or vessel which has been lost or wrecked or compelled to land or to bring to, within the Community owing to accident, stress or unfavorable weather or other unavoidable cause, reports to the nearest officer or administrative officer, he or she shall, on demand, produce the journey log book or other documents relating to the aircraft or vessel, cargo, crew and passengers, and shall not allow any goods to be unloaded or any passenger to leave the vicinity of the aircraft or vessel without the consent of the officer.

Arrival Overland

Importation by overland routes

29. (1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 132, 133, 134 and 135 apply, imported overland shall be entered using Form. C. 17.

(2) A person in charge of a vehicle which arrives overland at any place in the Community shall report at the nearest Customs office particulars of the vehicle and goods, if any, using Form C2:

Provided that the proper officer may, in lieu of the report, accept a signed copy of the manifest outwards issued by the customs authorities at the foreign port or place from where the vehicle has arrived.

(3) Where the Commissioner permits any goods to be entered at a port other than the first port of entry at which the goods arrive in the Community, the Commissioner may require an officer to accompany the goods to the port at which they are to be entered.

(4) The carrier of goods under this regulation shall pay for the cost of accompanying the goods or provide transport to the proper officer who accompanies the goods.

Unloading and Removal of Cargo

Sufferance wharves and unapproved places.

30. Where the master of an aircraft or vessel intends to proceed to a sufferance wharf, or to any other place which is not a place approved for unloading, to unload cargo, he or she shall apply to the proper officer for permission using Form.C10.

Accommodation and transport to be provided.

31. (1) The proper officer may grant permission under regulation 30 subject to such conditions and directions as he or she may impose, to the master or his or her agent who pays the cost of accommodation or provides accommodation in accordance with Section 13 of the Act, and transport overland or by sea, as the proper officer may decide, to and from the port of the officer, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him or her, a sum of money sufficient to cover the expenses referred to under sub-regulation (1).

Goods not to be unloaded at a sufferance wharf until entered.

32. Goods shall not be unloaded at a sufferance wharf or at any place which is not approved for unloading until they have been entered:

Provided that the Commissioner may, in regard to any particular sufferance wharf or place or in any particular case, waive or modify this requirement.

Account of goods discharged	<p>33. (1) Where goods are discharged from an importing aircraft or vessel into another vessel to be landed, the master, or his or her agent shall sign and transmit with each shipment an account of the goods.</p> <p>(2) Before any goods are discharged from a vessel or aircraft under sub-regulation (1), the account shall be delivered to the proper officer at the place at which the goods are to be landed:</p> <p>Provided that the Commissioner may dispense with the furnishing of the account either generally or in any particular case.</p>
Permission to leave place of unloading.	<p>34. (1) A vessel or aircraft to which regulation 32 applies and which has arrived at any place of unloading shall not depart except with the permission of the proper officer.</p> <p>(2) Where goods remain on board a vessel or aircraft which is permitted to depart under sub-regulation (1), the person in charge shall observe such directions as the proper officer may give.</p>
Transit sheds.	<p>35. A building used as a transit shed shall be constructed and secured to the satisfaction of the Commissioner.</p>
Access to transit sheds.	<p>36. (1) An officer acting in execution of his or her duty, shall on demand, be granted immediate access to any transit shed.</p> <p>(2) Where a transit shed owner or his or her representative fails or refuses to grant the access referred to in sub-regulation (1), a proper officer may cause the transit shed to be opened by any reasonable means within his or her power and any expenses incurred; including the cost of repairs shall be paid by the transit shed owner.</p>
Permission to re-land goods.	<p>37. Before any goods put into any aircraft or vessel are re-landed, the owner shall apply in writing to the proper officer for permission to unload the goods, and shall on approval land the goods and dispose of them as the proper officer may direct.</p>
Certificate of landing.	<p>38. Where the authorities of any country require a certificate of landing, a proper officer may issue the certificate in Form C11 or in any other form, to a person who satisfies the proper officer that he or she is entitled to the certificate.</p>

Entry, Examination and Delivery

Form of entry	39. Imported goods other than goods to which the provisions of regulations 132, 133, 134 and 135 apply, shall be entered using Form C 17.
Reference to be made on all entries.	40. Where separate entries are made for goods contained in the same consignment, each entry shall contain a reference to the other.
Landing of surplus stores.	41. (1) Where the master of an aircraft or vessel desires to land any surplus stores, he or she shall apply in writing to the proper officer stating the number of packages and quantity and description of the stores. (2) Where an application is made under sub regulation (1), a proper officer may permit the surplus stores to be landed and entered for warehousing or for home consumption.
Access to baggage room.	42. (1) A person shall not enter the baggage room or any other place set aside for the examination of baggage, unless he or she is permitted by the Customs. (2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.
Dual channel system	43. The dual-channel system established under section 45 of the Act, shall be identified by an inscription of the word "CUSTOMS" and shall consist of- (a) a green channel, with a distinctive marking in the shape of a regular octagon and the words "NOTHING TO DECLARE," for passengers without any baggage or with baggage consisting only of goods which are not dutiable, prohibited or restricted; and (b) a red channel, with a distinctive marking in the shape of a square and the words "GOODS TO DECLARE", for passengers with dutiable, prohibited or restricted goods.

Baggage to be taken to examination place.	<p>44. (1) The baggage and any uncustomed goods in the possession of any person to whom section 44 of the Act applies, whether upon his or her person or in his or her baggage, shall be taken without delay to the nearest place appointed for the examination of baggage, or any other place the proper officer may direct, and shall not be removed from there until the baggage or goods have been examined and any duty due is paid.</p> <p>(2) A person shall not remove any baggage or goods out of the baggage room or other place until the proper officer authorizes the removal.</p> <p>(3) A person who contravenes this regulation commits an offence.</p>
Baggage declaration.	<p>45. (1) A person, other than a member of the crew of an aircraft or vessel, shall on entering the Community, make a declaration to the proper officer of his or her baggage and of the articles contained in the baggage or carried with him or her.</p> <p>(2) The declaration referred to in sub-regulation (1) shall, at the discretion of the proper officer, be made orally or in writing, as the Commissioner may prescribe.</p>
Baggage examination.	<p>46. An officer may refuse to attend to any person until the whole of the person's baggage is presented to him or her in one place, or where the baggage belongs to more than one person, until all the owners of the baggage attend him or her together.</p>
Unclaimed baggage.	<p>47. (1) Baggage which is unclaimed or un-cleared after one day of arrival shall be removed by the master or agent of the aircraft or vessel and deposited in a Customs warehouse.</p> <p>(2) Where the goods deposited under subsection (1) remain unclaimed for seven working days, the goods shall be dealt with in accordance with section 42 of the Act.</p>
Unaccompanied baggage declaration.	<p>48. An owner of unaccompanied baggage shall make a declaration of the baggage and the articles contained in the baggage using Form C. 17.</p>
Goods delivered in special circumstances.	<p>49. (1) Where in any special circumstances, an owner of bullion, currency notes, coins, perishable goods or any other goods, intends to take delivery of the goods prior to passing entry, the owner shall apply to the proper officer on Form-C12 and furnish a bond using the Customs Bond Form or any other security as may be required by the proper officer.</p> <p>(2) The owner of goods referred to in sub-regulation (1) shall enter the goods within forty-eight hours of taking delivery of the goods.</p>

Importer to provide special implements for examinations.	50. Where the quantity of any cinematograph films or other goods of which an officer desires to take an account of cannot conveniently be ascertained by the usual implements employed in the examination of goods, an importer shall provide implements for use by the officer, to enable the officer to take an account of the films or any other goods.
Packages found partly empty.	51. Where an importer of goods contained in packages found slack or partly empty when landed, desires to fill the slack or partly empty packages from other packages declared on the same entry, the importer shall apply in writing to the proper officer for permission to do so and carry out the instructions of the proper officer in regard to filling the packages and to the disposal of any resultant residue or empty packages.
Packing of goods imported in bulk.	52. Where a proper officer so requires, an importer of goods imported in bulk shall pack the goods into bags or other packages of even net weights, before the goods are delivered.
Goods may be examined at private premises.	53. Where any goods which have been entered cannot, on account of their value, size, packing or for any other reason, be easily examined by the proper officer, in a transit shed or a Customs area, and the importer desires that the goods be examined at his or her private premises, he or she shall apply in writing to a proper officer, who may in his or her discretion grant the application under such conditions as he or she may impose.
Entry not required for goods, etc. imported for temporary use.	54. Entries may not be required for vehicles or goods imported in accordance with regulations 132, 133, 134 and 135, unless the vehicles or goods are not to be re-exported.
Removal coastwise of imported goods.	55. (1) Goods discharged from an importing aircraft or vessel for removal coastwise shall be constructively warehoused at the port of importation and shall be dealt with in accordance with section 48 of the Act. (2) Subject to sub regulation (1), a proper officer may allow the master of the aircraft or vessel to remove the goods coastwise as if they were goods reported for transshipment, in which case, the master shall enter the goods using Form C. 17 and execute a bond using the Customs Bond Form or any other security approved by the Commissioner.

Commissioner may control or restrict entry of goods in a Partner State

56. The Commissioner may, subject to section 86 of the Act and any other laws applicable in a Partner State, and to any other conditions imposed by the Commissioner, prohibit, restrict or control entry into or out of a Partner State, of any goods or means of transport.

PART IV
INTERNAL CONTAINER DEPOT

Licensing of internal container depot.

57. (1) An application for the licensing of premises as an internal container depot shall be made to the Commissioner using Form C18.

(2) The application referred to in sub-regulation (1) shall be accompanied by a plan of the premises and its situation in relation to other premises and thoroughfares.

(3) The Commissioner may license any premises as an internal container depot for the deposit of goods subject to Customs control, using Form C19, subject to the fulfillment of any conditions the Commissioner may prescribe, and upon payment of a licence fee of one thousand five hundred dollars.

(4) Internal container depots owned by the Government of a Partner State shall not be liable to any licence fee.

(5) An operator of an internal container depot shall execute a bond using a Customs Bond Form.

(6) A person who contravenes any conditions prescribed by the Commissioner under sub regulation (3) commits an offence.

Cargo not to be interfered with

58. (1) All cargo destined to any internal container depot shall not be dealt with in any manner without the authority of the proper officer.

(2) A person who contravenes this regulation commits an offence.

Access to internal container depot

59. A proper officer shall at all times have the right of access to any part of an internal container depot and may examine any goods in the depot; and for the purpose of obtaining access, the proper officer may break open the depot or any part of the depot.

Owner to keep internal container depot in proper state of repair.

60. An owner of an internal container depot shall keep the depot in a proper state of repair.

Alteration to internal container depot

61. (1) A person shall not make any alteration or additions to any container depot without obtaining the permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence.

Death to be reported

62. (1)The death of a licensee of an internal container depot, commencement of any bankruptcy proceedings against a licensee or any other change in the circumstances which renders the licensee unable to honor the bond shall be reported to the Commissioner by the surety of the licensee.

(2) The death of a surety of an internal container depot, the commencement of bankruptcy proceedings against a surety or any other change in the circumstances which renders the licensee unable to honor the bond, shall be reported immediately to the Commissioner by the licensee.

(3) A person who contravenes this regulation commits an offence.

Goods to be removed when internal container depot is closed.

63. (1) Where notice is given by a proper officer to an owner of any goods in an internal container depot that is proposed to be closed, the owner shall, within the period specified in the notice, enter the goods for home consumption, exportation, export processing zones or warehousing.

(2) Goods, which are not entered, as required under sub-regulation (1) shall, on the expiry of the specified period, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act.

(3) Goods which are entered for exportation, export processing zones or warehousing but which are not removed from an internal container depot, shall, on the expiry of the notice, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act:

Provided that customs warehouse rent due shall be paid for goods entered for home consumption before removal or delivery.

PART V
WAREHOUSING OF GOODS

Goods not to be
warehoused.

64. The following goods shall not be warehoused-

- (a) acids for trade and business;
- (b) ammunition for trade and business;
- (c) arms for trade and business;
- (d) chalk;
- (e) explosives;
- (f) fireworks;
- (g) dried fish;
- (h) perishable goods;
- (i) combustible or inflammable goods except petroleum products for storage in approved places;
- (j) matches other than safety matches;
- (k) any other goods which the Commissioner may gazette.

Owner to maintain
packages in state
of repair.

65. An owner of any warehoused goods shall maintain the packages in which they are contained in a proper state of repair.

Goods refused for warehousing.	<p>66. (1) Goods to be warehoused shall be securely packed and where any goods entered to be warehoused are found by a proper officer examining them to be insecurely packed, the proper office may refuse the goods from being put in a warehouse.</p> <p>(2) Where a proper officer refuses to permit any goods to be put in a warehouse, the warehousing entry shall be deemed to be void, and the goods shall be deemed not to be entered.</p> <p>(3) Where the goods to which sub-regulation (2) applies have been removed from a transit shed or a Customs area, they shall be returned without delay by the owner or at the expense of the owner, unless the proper officer allows them to be entered for home consumption.</p> <p>(4) An owner shall be responsible for any loss or damage that may occur between the time the goods are removed from, to the time they are returned to a Customs area and examined by a proper officer.</p>
Entry of warehoused goods.	<p>67. Goods which have been warehoused shall be entered in accordance with section 50 of the Act using Form. C.17; failure of which they shall be dealt with in accordance with section 66 of the Act.</p>
Owner to furnish bond	<p>68. (1) In the case of warehoused goods entered for removal, exportation, or for use as stores for aircraft or vessels, an owner of the goods shall furnish a bond using the Customs Bond Form.</p> <p>(2) This regulation shall not apply in respect of goods sold from a duty free shop to a departing passenger.</p>
Acceptance by warehouse keeper.	<p>69. Entry of goods for warehousing, for removal or for re-warehousing, other than entries in respect of goods to be warehoused or re-warehoused in a bonded warehouse licensed for use by the owner of the goods, shall not be accepted by a proper officer unless the warehouse keeper signifies in writing that he or she agrees to accept the goods into the warehouse for which they are entered.</p>
Conditions of repacking in the warehouse.	<p>70. (1) An owner of warehoused goods may make an application to the Commissioner, to repack the goods using Form C15.</p>

(2) The Commissioner may, on application made by the owner of warehoused goods, grant permission to pack, repack, skip, bulk, sort, or lot the goods using Form C15.

(3) The owner of the goods shall observe all the requirements as may be determined by the Commissioner in regard to opening, removing, marking, stacking, sorting, weighing, measuring, packing, repacking, skipping, bulking, lotting and sealing the packages in which the goods to be repacked are, or are to be contained, and as to the payment of duty on the goods or any part of the goods.

(4) Where any goods are warehoused, the Commissioner may using Form C15 and subject to such conditions he or she may impose -

(a) permit the goods to be repacked, skipped, bulked, sorted, lotted or packed;

(b) permit the assembly or manufacture in the warehouse of any article consisting wholly or partly of the goods; and for that purpose the Commissioner may permit the receipt in a warehouse of duty free or locally produced articles required as components of the article to be assembled or manufactured in the warehouse.

Transfer of ownership of goods.

71. Subject to the provisions of section 51 of the Act, where the owner of any goods deposited in a warehouse desires to transfer them to another person, he or she and the person to whom it is desired to transfer the goods, shall each complete and sign in the appropriate places a form of transfer in Form. C16.

Time during which goods may be warehoused.

72. Unless the proper officer in any special circumstances otherwise allows, goods shall not be removed from a transit shed or a Customs area to a Government warehouse or a bonded warehouse, or from any one warehouse to another, unless the warehousing of the goods can be completed during the warehousing hours prescribed by the Commissioner.

Goods to be consigned to proper officer.

73. (1) Goods entered for warehousing at a port other than the port at which they are imported and goods entered for removal from a warehouse for re-warehousing at another port, shall be consigned to the care of the proper officer at the port at which they are to be warehoused or re-warehoused, as the case may be, and the cargo receipt or other document shall be conspicuously marked "under bond".

(2) Goods to which sub-regulation (1) applies shall not be delivered to the consignee or to any other person without the authority of the proper officer.

Bonded Warehouses

Licence for bonded warehouse.

74. (1) An application for the licensing of any premises as a bonded warehouse shall be made using Form C 18.

(2) The application referred to in sub-regulation (1) shall be accompanied by a plan

of the premises and its situation in relation to other premises and thoroughfares.

(3) The following conditions shall apply to an application for a licence under this regulation-

- (a) the applicant shall have a rental contract whose duration is longer than the duration of the licence applied for or furnish proof of ownership of the premises;
- (b) the premises shall be equipped with at least one computer capable of connecting to the customs computer system, the physical location of which shall be indicated in the licence application form for customs verification purposes;
- (c) the premises shall have a parking yard or storage area which shall be made of rigid pavements, tarmacked or made of concrete finishing;
- (d) the premises shall have adequate parking space commensurate to the operations of the premises as the Commissioner may deem fit;
- (e) the premises shall be well secured with a perimeter fence and lighting system; and
- (f) the premises shall be equipped with a fire fighting system.

(4) Where the Commissioner is satisfied that the location and construction of the premises and the accommodation in the premises proposed to be used as a bonded warehouse, are suitable for the intended use and upon payment of a licence fee, the Commissioner may issue a licence using Form C19.

Bonded warehouse fee.

75. (1) The annual licence fee for a bonded warehouse shall be one thousand five hundred dollars.

(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

Execution of a bond.

76. A licensee of a bonded warehouse shall execute a bond using the Customs Bond Form.

Alterations to a bonded warehouse.

77. (1) A person shall not make any alteration to a bonded warehouse without obtaining the permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Death to be reported.

78. (1) The death of a licensee of a bonded warehouse, the commencement of bankruptcy proceedings against a licensee or any other change in circumstances which renders a licensee unable to honor a bond shall be reported immediately to the Commissioner by the surety.

(2) The death of a surety of a bonded warehouse, the commencement of bankruptcy

proceedings against a surety or any other change in circumstances which renders a surety unable to honor a bond, shall be reported immediately to the Commissioner by a licensee.

Bonded
warehouses to be
numbered

79. (1) Bonded warehouses shall be distinguished by numbers.

(2) The words "Customs Bonded Warehouse" and the number allocated to a customs bonded warehouse shall be clearly marked on the principal entrance to the customs bonded warehouse or in any other place the proper officer may approve and shall be removed when the customs bonded warehouse ceases to be licensed as such.

(3) The words "Duty Free Shop" and the number allocated to a duty free shop shall be clearly marked on the principal entrance to the duty free shop or in any other place the proper officer may approve and shall be removed when the duty free shop ceases to be licensed as such.

(4) A person who contravenes this regulation commits an offence and is liable to a fine of five hundred dollars.

Licensee to submit
returns.

80. (1) A licensee of a bonded warehouse shall submit a return of goods remaining in the bonded warehouse to the Commissioner for the period up to the 30th day of June of each year.

(2) The return of goods referred to in sub regulation (1) shall be submitted to the Commissioner by the 31st of July, of the same year.

(3) Any person who contravenes this regulation commits an offence.

Goods to be
removed when
bonded warehouse
is closed.

81. (1) Where notice is given by a proper officer to an owner of any goods warehoused in a bonded warehouse that it is proposed to close the warehouse, the owner shall, within the period specified in the notice, enter the goods for home consumption, exportation, or for removal to another bonded warehouse.

(2) Goods which are not entered as required under sub-regulation (1) and are removed from the warehouse, shall, on the expiry of the specified period, be taken to a customs warehouse and be dealt with in accordance with section 42 of the Act.

Government Warehouses

Rent charges in
Government
warehouses.

82. Rent shall be charged on goods warehoused in a Government warehouse at a rate of 0.3 dollars per cubic metre per day.

Goods to be

83. (1) Where notice is given by a proper officer to an owner of any goods

removed when Government warehouse is closed. warehoused in a Government warehouse that it is ~~is~~ to close the warehouse, the owner shall, within the period specified in ~~the~~ notice, enter the goods for home consumption, exportation, or removal to another ~~the~~ warehouse.

(2) Goods which are not entered as required under ~~the~~ regulation (1) and are removed from the warehouse, shall, on the expiry ~~of~~ of said period, be dealt with in accordance with section ~~69~~ the Act.

Customs Warehouse

Customs warehouse rent. 84. (1) Rent shall be charged on goods deposited ~~to be deposited~~, in a Customs warehouse at a rate of 0.3 dollars per ~~metre~~ per day.

(2) Subject to sub regulation (1) rent shall not ~~be~~ charged on passenger baggage where the baggage is removed within seven working ~~days~~ from the date of deposit in a Customs warehouse.

Commissioner may waive rent. 85. The Commissioner may waive the whole or any ~~part~~ of the rent charges.

Rent to be paid before delivery. 86. All rents and charges on goods deposited, ~~to be deposited~~ in a Customs warehouse shall be paid before the ~~delivery~~ of the goods.

Customs premises deemed to be Customs warehouses. 87. Where at any port or place in the Community ~~where~~ the proper officer is stationed, a building has not been specifically approved by ~~the~~ Commissioner for use as a Customs warehouse, any Customs premises or any ~~premises~~ occupied and administered by the Customs shall be deemed to ~~be~~ Customs warehouse.

PART VI EXPORTATION

Entry Outward and Loading of Aircraft and Vessels

Entry outward of vessels 88. Entry outwards of a vessel shall be made ~~by~~ by the master or his or her agent using Form C. 2.

Entries for exportation 89. Goods for exportation, other than goods to ~~which~~ the provisions of regulations 132, 133, 134 and 135 apply shall be entered ~~using~~ using Form C.17.

Permission to proceed to sufferance wharves	90. Where a master of an aircraft or vessel wishes to proceed to a sufferance wharf, he or she shall apply to the proper officer for permission using Form. C10.
Accommodation and transport to be provided	91. (1) A proper officer may grant the permission requested under regulation 90, subject to such conditions and directions as he may determine. (2) The proper officer may require the master or his or her agent to defray the cost of accommodation or to provide accommodation in accordance with section 13 of the Act and transport overland or by sea, as the proper officer may decide, to and from his or her proper port, for each officer whose services the proper officer may deem necessary at the sufferance wharf or other place. (3) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him a sum of money sufficient to cover the expenses referred to under sub-regulation (2).
Goods not to be loaded at sufferance wharf until entered	92. (1) Goods shall not be loaded at a sufferance wharf or at any place other than an approved place of loading until they have been entered. (2) The Commissioner may in regard to any particular sufferance wharf or place or in any particular case waive or modify the requirement in sub regulation (1).
Master to submit passenger list	93. (1) Where a proper officer so requires, the master or his or her agent shall deliver to the proper officer before any passenger embarks on any aircraft or vessel, a correct list of the passengers embarking using Form C5. (2) A person shall not embark on any aircraft or vessel, except at a place appointed in accordance with section 12 of the Act, and in the case of a passenger, until permission to embark has been granted by the proper officer. (3) The baggage of passengers of an aircraft or vessel proceeding to a foreign port shall be loaded at a place the proper officer directs and unless the proper officer otherwise allows, shall not be loaded until it has been examined and cleared by him or her for shipment. (4) A person who contravenes this regulation commits an offence.
Shipment before entry	94. (1) Where under section 76 of the Act the proper officer permits exportation prior to entry of goods, whether liable to or free of export duty, application shall be made by the exporter using Form C22. (2) Where goods are liable to export duty under regulation (1), the proper officer may require security to be furnished in the Customs Form.

Cargo landed in error 95. (1) Where any goods are unloaded in error the master or agent of an aircraft or vessel shall apply, to the proper officer at the place of unloading, for permission to reload the goods, using Form C23.

(2) The master or agent of an aircraft or vessel shall obtain permission in writing from the proper officer before removing the goods from the place of unloading, and shall observe all conditions in regard to the receipt and reloading of the goods as the proper officer may impose.

Shipment of duty paid and free stores 96. A master of an aircraft or vessel who intends to ship duty paid stores, other than stores under drawback, or stores that are not liable to duty, shall apply to the proper officer using Form C24.

Shipment of drawback and dutiable stores 97. A master of an aircraft or vessel who intends to ship as stores, any goods from a Government warehouse or a bonded warehouse or goods under drawback shall comply with the applicable regulations.

Transfer of stores 98. (1) A master of an aircraft or vessel who intends to transfer stores from one aircraft or vessel to another shall apply to the proper officer using Form C25.
(2) A person who contravenes this regulation commits an offence.

Transfer in bond 99. Stores subject to import duty shall not be transferred from one aircraft or vessel to another until a bond is furnished using the Customs Bond Form .

Conditions for loading or transferring stores 100. The loading or transfer of stores shall be subject to the observance by an applicant, of any conditions imposed by the proper officer and shall not commence until the appropriate entry is passed or the application is granted.

Production of stores before shipment 101. (1) All stores shall be produced to the proper officer before being put on board an aircraft or vessel, and upon being put on board except for military use, shall not be taken into use without the permission of the proper officer while the aircraft or vessel is within the Community.
(2) Notwithstanding sub regulation (1) duty paid stores on which duty drawback, remission or refund is not claimed, or stores which are not liable to duty, may be taken into immediate use.
(3) A person who contravenes this regulation commits an offence.

Conditions under which goods deemed to be put on board

102. Goods entered under bond for exportation or use as stores or for transshipment shall not, unless the Commissioner otherwise directs, be deemed to have been put on board such aircraft or vessel unless they are-

- (a) entered using Form C.17;
- (b) produced to a proper officer for examination immediately prior to loading;
- (c) loaded on the exporting aircraft or vessel immediately after examination;
- (d) produced to a proper officer, if he or she requires, after loading;
- (e) certified on the appropriate form by the master or other principal officer of the aircraft or vessel as having been received on board; and
- (f) except in the case of aircrafts or ships' stores, included in the outward manifest of the aircraft or vessel.

Departure Overland

Exportation by overland routes

103. (1) Vehicles and goods, other than vehicles and goods to which the provisions of regulations 132, 133, 134 and 135 apply, which are exported overland shall be entered using Form C 17.

(2) A person in charge of a vehicle, whether or not the vehicle is conveying goods, shall report to a proper officer, the full particulars of the vehicle and the goods, if any, using Form C2.

(3) A person who contravenes this regulation commits an offence.

Goods in Transit or for Transshipment

Goods in Transit

Goods in transit.

104. (1) Goods in transit to a foreign port shall be entered at the port of importation using Form C. 17.

(2) An owner of the goods in transit shall at the time of entering the goods produce documents relating to the goods to a proper officer.

(3) An owner of goods to be entered for transit shall furnish a bond using the Customs Bond Form. or any other security in such amounts as the Commissioner may require.

(4) Goods in transit shall be conveyed by road or route approved by the Commissioner and the transit period in respect of the goods shall not exceed thirty

days from the date of entry or any further period the Commissioner may allow.

(5) Goods in transit shall only be carried through the Community in sealed vehicles except in the case of exceptional loads as defined in sub-regulation (6) or any other special circumstances authorized by the Commissioner and in the case of goods carried by road, the carrying vehicle shall-

(a) including any motive unit and trailer, be licenced for the intended purpose by the Commissioner, using Form C28:

Provided that this paragraph shall not apply to a vehicle that is licenced in any member of the COMESA or the SADC in respect of which a certificate of approval has been granted using Form C29;

(b) bear the words "TRANSIT GOODS" printed boldly and clearly on both sides as specified in Form C28 and for the purposes of this paragraph, reference to a carrying vehicle means, in the case of an articulated vehicle, the semi-trailer and not the motive unit; and

(c) be constructed and equipped in such manner that -

(i) a customs seal can simply and effectively be affixed to the vehicle;

(ii) goods cannot be removed from or introduced into the sealed part of the vehicle without breaking the customs seal;

(iii) it does not contain concealed spaces where goods may be hidden;

(iv) all spaces in the form of compartments, receptacles or other recesses that are capable of holding goods are readily accessible for Customs inspection;

(v) should empty spaces be formed by the different layers of the sides, floor and roof of the vehicle, the inside surface shall be firmly fixed, sealed, unbroken and capable of being dismantled without leaving obvious traces;

(vi) openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand box are fitted with a cover capable of

being fixed in a way that renders the loading compartment inaccessible from the outside;

(vii) doors and all other closing systems of the vehicle fitted with a device that shall permit simple and effective customs sealing and the device is either welded to the sides of doors where the doors are of metal, or secured by at least two bolts, riveted or welded to the nuts on the inside;

(viii) hinges are made and fitted such that doors and other closing systems cannot be lifted off the hinge-pins and other fasteners are welded to the outer;

(ix) parts of the hinges, except where the doors and other closing systems have a locking device inaccessible from the outside, that once it is applied prevents the doors from being lifted off the hinge pins;

(x) doors cover all interstices and ensure complete and effective closure; and

(xi) it is provided with a satisfactory device for protecting the Customs seal, or so constructed that the Customs seal is adequately protected.

(6) For the purposes of sub-regulation (5), “exceptional load” means one or more heavy or bulky objects which, because of weight, size, or nature cannot be carried normally in a closed or sealed vehicle or transport unit and which are readily identified to the satisfaction of the proper officer.

(7) Goods in transit shall be produced to the proper officer at the approved port or place of exportation, together with the copy of the transit entry.

(8) A proper officer at the port or place of exportation may refuse to allow the exportation of any goods in respect of which the copy of the entry is not delivered to him or her or received by him or her or where the goods do not conform to the particulars in the entry.

(9) An owner of a vehicle to be used in the transportation of goods in transit shall make an application for a licence in writing to the Commissioner and on approval the applicant shall pay a fee of two hundred dollars.

(10) A vehicle shall not be used in the transportation of goods in transit unless the vehicle is licensed by the Commissioner using Form. C. 38 or by a competent authority in the COMESA or SADC Member States and approved by the Commissioner using Form. C29.

(11) A licence for a vehicle to convey goods in transit issued by the Commissioner shall be recognized in all other Partner States for the purpose for which the licence was issued.

(12) Where the quantity of goods in transit is found to be less than that specified in the entry, the owner of the goods shall immediately pay to the proper officer the duty chargeable on the discrepancy, unless it is accounted for to the satisfaction of the proper officer.

(13) Where the quantity of goods in transit is found to be less than that specified in the entry or where the period allowed expires before any part of the goods is exported, the owner of the goods shall immediately pay to the proper officer the penalty to bond, except that in the case of discrepancy, the penalty payable shall be calculated proportionately to the discrepancy unless the discrepancy is accounted for to the satisfaction of the proper officer.

(14) Payment of the penalty to bond under sub-regulation (13) shall not absolve the owner from exporting the goods within the period allowed under sub-regulation (4) and where the owner fails to export the goods, the goods shall be liable to forfeiture unless the Commissioner otherwise directs.

(15) Where an owner submits an application for refund of deposit or cancellation of the bond using Form C. 26 and any other documents may be required by a proper officer and upon satisfaction that the goods described in Form C. 26 have been exported, the amount of security furnished shall be refunded to the owner or the bond shall be cancelled.

(16) Where no application is submitted under sub-regulation (15) within thirty days from the date of exportation, the goods shall be deemed to have been imported for home consumption and shall be liable to any import duty chargeable on similar goods imported for home consumption at the rate in force at the time the goods are entered for home consumption, and the duty shall be immediately paid by the owner of the goods.

(17) Where the evidence of exportation is furnished after the expiry of the period specified in subregulation (16), the owner of the goods shall pay a penalty to the bond at a rate of three per cent per month or an equivalent rate where the period is less than a month.

(18) Payment of duty under sub-regulations (15) shall not, unless the Commissioner otherwise allows, absolve the owner from the obligations entered into by him or her under sub-regulation (3).

(19) Notwithstanding anything to the contrary contained in these Regulations, where the Commissioner is satisfied that the non-producer has furnished satisfactory proof of exportation in respect of a part of the goods in the circumstances beyond the control of the owner, the Commissioner may in his or her discretion refund to the owner as much of the deposit as he or she deems appropriate to that part of the goods in respect of which the proof has been produced or release the owner from the obligations of any bond in so far as it concerned that part.

(20) Where an owner intends to enter for home consumption any goods which are imported in transit, the owner shall apply in writing to the Commissioner to allow entry of the goods and the Commissioner may allow entry to be made and shall refund the deposit given or cancel the bond furnished in respect of the goods.

(21) This regulation shall apply mutatis mutandis to passengers' baggage imported in transit, except that the receipt given by a proper officer for the deposit paid by the passenger or a certificate issued by the proper officer that a bond has been executed, shall be deemed to be the entry required by this regulation.

(22) A person who diverts from the transit route specified under sub regulation (4) commits an offence and shall be liable to a fine not exceeding fifty per cent of the value of the goods and the goods which are the subject of the offence shall be liable to forfeiture.

(23) Where goods in transit cannot be traced, the person referred to under subregulation (22) shall pay to the proper officer the penalty to the bond, in addition to the fine.

Transshipment

Entry and bond for transshipment. 105. (1) Goods reported for transshipment shall be entered using Form C. 1 and a bond in respect of the goods shall be executed using the Customs Bond Form.

(2) Goods which are not reported for transshipment and are unloaded, may be entered for transshipment in accordance with the provisions of this regulation where –

(a) they have not been entered under the Act; or

(b) the master or agent applies for and obtains the permission of a proper officer to amend the inward report of the importing aircraft or vessel.

(3) Goods reported for transshipment shall be entered and reshipped within twenty-one days after the commencement of the discharge of the importing aircraft or

vessel or within such further period as a proper officer may allow.

Transshipment direct.

106. Goods entered for transshipment may, with the permission of a proper officer and subject to any conditions he or she may impose, be transhipped direct from an importing aircraft, vessel or vehicle to the exporting aircraft, vessel or vehicle, if the goods are reported by the importing aircraft or vessel or vehicle for transshipment.

PART VII DEPARTURE AND CLEARANCE OF AIRCRAFT AND VESSELS

Form of clearance of vessel.

107. The certificate of clearance of a vessel departing to a foreign port shall be in accordance with Form C. 14.

Outward manifest of vessel.

108. (1) The outward manifest of a vessel shall be in accordance with Form C. 2, and shall contain particulars of all cargo shipped in accordance with the description of the cargo in the relevant bill of lading or mate's receipt, together with the weight or cubic measurement of such cargo in the manner specified in regulations 18 and 19.

(2) Each page of the outward manifest, other than that on which the declaration is signed, shall be initialed by the master or his/her agent, and the master or agent shall number and seal together the pages and where required, sign the outward manifest in the presence of the proper officer.

(3) The outward manifest referred to in sub-regulation (1), may be in an electronic form.

(4) Where an outward manifest is made in an electronic form in accordance with sub-regulation (3), the proper officer may require the master to submit the transcript in such time as the proper officer may determine.

(5) A transcript submitted under sub-regulation (4) shall be initialed in the manner specified in regulation 14.

Clearance and general declaration for aircraft.

109. (1) Before departing to a foreign port, a master of an aircraft shall deliver to a proper officer a general declaration for the aircraft using Form. C. 4.

(2) The proper officer shall return one copy of signed Form. C. 4 to the master, which shall be the certificate of clearance of the aircraft.

(3) A report of the cargo shall be made using Form C. 2, which shall be attached to Form. C. 4.

(4) Each page of Form. C. 2 shall be initialed by the master or his or her agent, and the master or agent shall number and seal the pages together and seal them to Form. C. 4 and shall, where required, sign the general declaration in Form. C. 4 in the presence of a proper officer.

Amendment of cargo manifest

110. Where an application to amend a cargo manifest made using Form C. 9 a proper officer may allow the master or agent of an aircraft or vessel to amend the inward or the outward manifest in Form C. 2, as the case may be, in respect of any goods found to have been shipped short or in excess of the manifest.

Separate manifest in each port.

111. (1) For each vessel, an outward manifest made using Form C2 and passenger list made using Form C.5 shall be delivered, at the port or place of departure in the Community, and where no cargo is loaded or where passengers do not embark at any port or place, a nil report made using Form C.2 or Form C. 5 shall be delivered.

(2) For each aircraft a general declaration made using Form. C.4 and a cargo manifest made using Form. C. 2 and, where the proper officer so requires, a separate passenger manifest made using Form. C.5 shall be delivered at each port or place of departure within the Community.

(3) Where cargo is not loaded or where passengers do not embark at any port or place, a nil report shall be made using Form C.2 or Form C.5, respectively and delivered at the port or place.

PART VIII IMPORTATION AND EXPORTATION BY POST

Commissioner may waive entries for goods imported by post.

112. (1) Where goods are imported in postal articles the Commissioner, may in his or her discretion, accept the Customs declaration in the form provided by the postal administration in the country of origin, for the purpose of assessing the duty on the goods, in lieu of the entry required under the provisions of the customs laws.

(2) In the case of goods exported by post, any label affixed to the parcel on which a description of the contents and value is declared shall be deemed to be the entry required under the Act.

Customs declaration on postal articles.

113. (1) A Customs declaration made by a sender of goods imported by parcel post shall accompany, or be securely attached to each parcel or to one of the parcels where the goods are packed in more than one parcel.

(2) The declaration referred to in sub-regulation (1) shall give an accurate description of the quantity or weight, the country of origin and value of the contents of the parcel or consignment.

(3) Where the parcel referred to in sub-regulation (1) contains goods of a commercial nature, an invoice or a statement showing full particulars of the goods shall be enclosed in the parcel; and where the goods are enclosed in two or more parcels, an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels, which shall be clearly marked "invoice or statement enclosed".

(4) Where the invoice or statement cannot be conveniently enclosed inside the parcel, it shall be securely attached to it.

Production of postal articles.

114. (1) All postal articles shall, where the Commissioner so requires, be produced by an officer of the post office to a proper officer for examination, either at the port of arrival in, or departure from the Community, the case may be, or at any other place in the Community as the Commissioner may direct.

(2) For the purpose of production of postal articles under sub regulation (1), the officer of the post office shall be deemed to be the agent of the importer or exporter.

Detention of postal articles.

115. In any case where a postal article, or any part of its contents, is found on examination to be conveyed otherwise than in conformity with the provisions of any written law on postal services in a Partner State, or where the importer does not agree with any entry, invoice or other document purporting to relate to its contents, or is found to consist of goods prohibited to be conveyed by post, or to be imported or exported, as the case may be, or goods regulated by or under the Act, contrary to any conditions regulating such importation or exportation, the postal article and all its contents shall be deemed to be goods imported or exported contrary to the Act and shall be dealt with as provided in the Act.

Uncleared postal articles.

116. Where an addressee of a postal article does not claim a postal article, and where the postal article is not delivered to an alternative addressee or returned to the sender within such time as may be specified in laws of the Partner States relating to the postal services, or where the addressee refuses to pay the duty, if any, in respect of the goods contained in the postal article, the post office shall send the postal article to the Customs for deposit in the Customs warehouse, and the postal articles shall be dealt with in accordance with section 42 of the Act.

Duties to be paid to the Customs.

117. The duty collected by the post office on postal articles shall be paid to the Customs at such time and in such manner as shall be determined by the Commissioner and the post office.

PART IX
IMPORTATION AND EXPORTATION BY REGISTERED COURIERS

Commissioner may license registered couriers. 118. The Commissioner may license any registered courier engaged in international delivery of goods as a Customs agent in accordance with Part XII of these Regulations.

Commissioner may waive entries for goods imported by courier. 119. (1) Where goods are imported through a registered courier, the Commissioner may, in his or her discretion, accept the Customs declaration on the form provided by the courier in the country of origin, for the purpose of assessing the duty on the goods, in lieu of the entry required under the provisions of the Customs laws.

(2) Where goods are exported through a registered courier, a declaration from the sender regarding the description of the contents of the package and the value of the goods shall be affixed to the courier article and shall be deemed to be the entry required under the Act.

(3) Sub-regulations (1) and (2) shall not apply to goods where an individual package exceeds seventy kilograms or a value of one thousand dollars.

(4) A licensed courier shall present all the imported goods to a proper officer for examination and assessment of duty.

Customs declaration on courier articles. 120. (1) A Customs declaration made by a sender of goods imported through a registered courier shall accompany, or be securely attached to, each courier article or to one of the parcels where the goods are packed more than one parcel.

(2) The declaration referred to in sub-regulation (1) shall give a description of the quantity or weight, the country of origin and value of the contents of the parcel or consignment.

(3) Where a parcel contains goods of a commercial nature, an invoice or a statement showing full particulars of the goods shall be enclosed in the parcel; and where the goods are enclosed in two or more parcels, an invoice or a statement showing full particulars of the goods shall be enclosed in one of the parcels, which shall be clearly marked "invoice or statement enclosed".

(4) Where the invoice or statement cannot be conveniently enclosed inside the parcel, it may be securely attached to it.

(5) The courier bags under customs control shall be dealt with in any manner by any person except as may be directed by a proper officer.

Production of courier 121. (1) All courier articles shall be produced by an officer of the courier to a proper officer for examination, either at the port of arrival, or departure from the

consignments Community, as the case may be, on any other place in the Community as the Commissioner may direct.

(2) For the purpose of production of courier consignments under sub regulation (1), the officer of the courier shall be deemed to be agent of the importer or exporter.

Detention of courier articles.

122. (1) A courier article and all its contents shall be deemed to be goods imported or exported contrary to the Act and shall be dealt with as provided in the Act, where the courier article, or any part of its contents, is found on examination –

(a) not to be conveyed in conformity with the provisions of any written law in a Partner State;

(b) to be inconsistent with any entry, invoice or other document purporting to relate to its contents, and which may be transmitted with the article or produced by the addressee;

(c) to consist of goods prohibited to be conveyed by courier, or to be imported or exported, as the case may be, or goods regulated by the Act, contrary to any conditions regulating the importation or exportation of the article.

(2) Imported goods not entered within the prescribed period, shall be detained by the Customs and shall be dealt with in accordance with section 34 of the Act.

PART X CARRIAGE COASTWISE AND TRANSFER OF GOODS

Coastwise clearance and transire.

123. The transire for coastwise cargo carried by aircraft and vessels under section 98 of the Act, and the combined clearance and transire for coasting aircraft and vessels and their cargoes under section 100 of the Act shall be declared using Form. C- 31 27.

Separate transires for each port.

124. Where cargo is loaded in an aircraft or vessel for carriage coastwise to more than one port or place, separate transires shall be prepared for each port or place.

Unloading and examination of coastwise cargo.

125. (1) Coastwise cargo shall not be loaded on an aircraft or vessel for carriage coastwise or removed from a Customs area or air terminal after it is unloaded or landed, without the prior permission of a proper officer.

(2) Any person who contravenes this regulation commits an offence.

Sufferance wharves and unapproved places.

126. Where a master of a coasting aircraft or vessel intends to proceed to a sufferance wharf to load or unload coastwise cargo, he or she shall apply to a proper officer for permission using Form. C. 10.

Accommodation and transport to be provided. 127. (1) A proper officer may grant the permission under regulation 126 subject to any conditions and directions he or she may impose, to the master or his or her agent defraying the cost of accommodation or providing accommodation in accordance with section 152 (3) of the Act and transport overland or by sea, as the proper officer may decide, from and to his or her port, for each officer whose services the proper officer may deem necessary at a sufferance wharf or other place.

(2) The proper officer may require the master of an aircraft or vessel proceeding to a sufferance wharf or other place to deposit with him or her a sum sufficient to cover the expenses referred to in sub-regulation (1).

Transire to be delivered before unloading. 128. Except with the written permission of a proper officer, coastwise cargo or goods for transfer shall not be loaded on or unloaded from a vessel of less than two hundred and fifty tons register, until the master delivers to a proper officer the transire relating to the cargo to be loaded or unloaded.

Amendment of transire. 129. A proper officer may on application in writing by the master or agent of an aircraft or vessel, permit the amendment of the transire where any cargo is found to be in excess or short of that described in the transire.

General transires. 130. (1) A proper officer may, upon application in writing, grant general transires for periods not exceeding six months to vessels trading regularly in local produce between certain specified ports, using Form C. 27.

(2) The general transire referred to in sub-regulation (1) shall be granted under the following conditions-

(a) that the original general transire shall be carried on board the vessel and shall be available for inspection by an officer at any time;

(b) that restricted or prohibited goods or goods which have entered for home consumption in the Partner States shall not be carried except as provided for in paragraph (f);

(c) that within twenty-four hours of arrival at a port and before a master or his or her agent allows any goods to be unloaded, he or she shall deliver to the proper officer a correct account, in duplicate, of the goods to be discharged at such port in respect of which he or she holds the general transire;

(d) that the master of a vessel shall not carry goods on which royalties are

payable unless he or she has first obtained a pass note issued by the proper officer in respect of the goods;

(e) that restricted or prohibited goods and goods which have been entered for home consumption in the Partner States found on board a vessel having a general transire, except as provided for in sub-paragraph (f), shall be detained and the facts reported to the Commissioner and pending his or her decision the vessel concerned shall not be cleared outwards;

(f) that where the master of a vessel intends to ship restricted or prohibited goods or goods which have been entered for home consumption in the Partner States, he or she shall submit to the proper officer, a transire, in respect of the goods, at the port at which the goods are loaded and shall comply with regulations 132, 133, 134 and 135.

PART XI DUTIES

Payment of duties. 131. (1) Duties shall be paid at the Customs office or at such other place as the Commissioner may direct.

(2) Credit notes showing that the amount of duty has been paid into a bank to the credit of the Customs and cheques that have been certified by a bank or in respect of which a standing bank guarantee has been lodged with the Customs may be accepted in payment of duty.

(3) The Commissioner may authorize payment of duty through electronic transfer of funds in such manner as he or she may prescribe.

Goods imported for a temporary use or purpose

Goods imported for temporary use. 132 (1) Goods imported for temporary use under section 117 of the Act shall apply to the following -

(a) commercial travelers' samples;

(b) goods, including stage properties, imported for local exhibition or entertainment;

(c) goods imported solely for renovation or repair;

(d) touring promotional material which are not prohibited;

(e) any vehicles and goods of a kind described in regulations 135, 136 and 137;

(f) any vehicle described in regulation 136; and

(g) any other goods the Commissioner may allow, subject to conditions he or she may impose.

(2) For the purpose of this regulation, a “commercial traveler” means any person who satisfies a proper officer that he or she is making orders for merchandise on behalf of a business entity established outside the Community.

Commercial
travelers' samples
and goods
imported for use.

133. (1) A person who intends to import any goods of a kind described in regulation 132(1) (a), (b), (c) and (d) shall apply to a proper officer using Form C 17.

(2) An application in sub-regulation (1) shall state

(a) the full particulars of the goods imported, specifying the nature of the goods for the purpose of identification; and

(b) the approximate date on which and the port at which the goods will be re-exported.

(3) Where the goods are to be re-exported at a port other than the port of importation, the application shall be made in triplicate.

(4) Where the proper officer so requires, invoices or other documentary evidence of value shall be produced and attached to the application and retained by the officer.

(5) An importer shall deposit an amount of cash sufficient to cover the duty on the goods, or shall execute a security bond in the Customs Bond Form as the proper officer may determine.

(6) A proper officer shall, on application by an importer, state the amount of duty chargeable and the amount of deposit made or of the security bond executed.

(7) A proper officer shall return the duplicate copy referred to in sub-regulation (3) of the application and shall retain and send a duplicate copy where the goods are to be re-exported at a port other than the port of importation, to the proper officer at the port at which the goods will be exported.

(8) Before the deposit referred to in sub-regulation (5) is refunded or the security bond cancelled, the following conditions shall be observed-

(a) the goods shall be re-exported within a period of five months

from the date of importation; and

- (b) the owner shall give due notice to the proper officer at the port of exportation of his or her intention to re-export the goods and shall deliver to the proper officer the duplicate copy of the application issued to him or her at the port of importation.

Temporary importation of vehicles, etc.

134. (1) A person who is usually resident outside the Community and who intends to make a temporary stay in a Partner State shall be granted temporary free admission subject to their re-exportation, where a person imports -

- (a) any road vehicle, including trailers, or cycle, and their accessories, for his or her use during the visit;
- (b) any goods intended for his or her use, while in a Partner State but not for consumption in a Partner State; or
- (c) any road vehicle, including trailers, designed for transport of person for remuneration or for the industrial or commercial transport of goods, and complies with the conditions contained in sub-paragraphs (2) and (4).

(2) Subject to sub-regulations (3) and (4) vehicles and goods imported under sub-regulation (1) shall be re-exported within a period of twelve months from the date of importation unless the importer satisfies the proper officer that he or she is prevented from doing so by force majeure

(3). Where a vehicle that has been temporarily imported cannot be re-exported as the result of a seizure, other than an attachment made as a result of a suit by private person, the period shall be suspended for the duration of the seizure.

(4) The re-exportation of a badly damaged vehicle shall not be required, in the case of a duly authenticated accident, where the vehicle is either subjected to the import duty to which it is liable or is abandoned free of expenses to the Customs or destroyed at the expense of the parties concerned, if the proper officer may require.

(5) A person who imports a vehicle or goods under the provisions of this regulation shall-

- (a) at the time and place of importation, produce to the proper officer the temporary importation papers (Carnet de Passage en Douane, pass sheet or other similar importation documents) issued under the guarantee of an authorized association in respect of the vehicle or goods;

- (b) satisfy the proper officer that the vehicle and documents correspond in all

respects with the description in the temporary importation papers; and

(c) in the case of vehicles specified in paragraph (c) of sub-regulation(1), satisfy the proper officer that -

(i) his or her principal place of business is outside the Community;

(ii) the vehicle is registered outside the Community

(iii) the vehicle is owned and operated by a person whose principal place of business is outside the Community;

(iv) the importation is taking place in the course of a journey that has begun and will end outside the Community; and

(v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside the Community.

(6) The guaranteeing association shall be allowed a period of one year as from the notification of non-discharge of the temporary importation papers, to furnish proof of the re-exportation of the vehicle or goods.

(7) Where proof is not furnished within the time allowed, under sub regulation (6), the guaranteeing association shall immediately pay the duty payable and the payment shall not be refundable after a period of one year from the date of the payment.

(8) A person importing a vehicle or goods under the provisions of this regulation shall-

(a) before re-exportation produce the temporary importation papers and satisfy a proper officer that the vehicle or goods correspond with the description of the vehicle or goods; and

(b) re-export the vehicle or goods during the validity of the temporary importation papers.

Procedure where temporary importation papers are not produced

135. (1) Where any person who is usually resident outside the Community intends to make a temporary stay in a Partner State, import

(a) any road vehicle, including trailers, or cycle, and their accessories, for his or her use during the visit; or

(b) any goods intended for his or her use, convenience or comfort while in a Partner State but not for consumption; or

(c) any road vehicle, including trailers, designed for the transport of persons for remuneration or for the industrial or commercial transport of goods,

and does not produce temporary importation papers (*Permis de Passage en Douane*, pass sheet or other similar importation documents) with vehicle and goods, shall be granted temporary free admission to compliance with the conditions contained in sub-regulation (2).

(2) A person importing a vehicle or goods under this regulation shall -

(a) at the time and place of importation, deposit with the proper officer a sum or security equal to the duty chargeable on the vehicle and goods in a Partner State;

(b) enter the vehicle or goods using Form C. 17;

(c) re-export the vehicle and goods within a period of fourteen days or such further period as the Commissioner may allow; and

(d) in the case of vehicles specified in paragraph of sub-regulation (1), the person shall satisfy the Commissioner that -

(i) his or her principal place of business is outside the Community;

(ii) the vehicle is registered outside the Community;

(iii) the vehicle is owned and operated by a person whose principal place of business is outside the Community;

(iv) the importation is taking place in the course of a journey that has begun and will end outside the Community; and

(v) the purpose of the journey is to use the vehicle for the transport of persons for remuneration or for the industrial or commercial transport of goods from or to a place outside the Community.

(3) A proper officer shall return a copy of the form signed and stamped by him or her to the importer who shall, on exportation of the vehicle or goods, deliver it to the proper officer at the place of exportation.

(4) Where an officer is satisfied that the vehicle and goods declared for exportation correspond in all particulars with the description in the form, and that they will be exported forthwith, the amount deposited shall be repaid to the importer who shall acknowledge receipt to the proper officer.

Exemptions to the rule in regulation 135.

136. (1) Where a person who is a resident in the COMESA or SADC or where there exists a bilateral or other agreement between a Partner State and any neighbouring country regarding any matter or field of activity, the implementation of which involves or includes the regular transfer to and from or between the countries of goods and person by motor vehicles or trailers for industrial, commercial or other purposes, the provisions of regulation 135 (2) shall not, subject to sub-regulation (2) of this regulation, apply to such motor vehicles or trailers.

(2) Where any person who is usually resident outside the Community intends to engage in any business involving the transfer of goods or persons into the Community by motor vehicle or trailer for industrial, commercial or other purposes, he or she shall make an application to the Commissioner for the temporary importation of a motor vehicle or trailer using Form C 32.

(3) The Commissioner may grant temporary importation of a motor vehicle or trailer on such conditions as he or she may impose, for a period not exceeding three months:

Provided that the Commissioner may, allow where he or she deems fit, a further period as is consistent with the purpose for which the motor vehicle or trailer was imported.

Vehicles from one Partner State to another

137. (1) Where a person who is resident in the Community intends to use his or her motor vehicle in another Partner State, he or she shall be allowed to use the motor vehicle without the production of temporary importation documents (*Carnet de Passage en Douane*, pass sheet, or other similar documents) and without the making of a deposit as required by regulation 135 for a period not exceeding three months or such further period as the Commissioner may allow.

(2) A person who intends to use his or motor vehicle under sub regulation (1) shall make application in Form C32

Restrictions on user of motor vehicles temporarily imported

138. (1) A motor vehicle imported into the Community under regulations 132, 133 or 134 shall not be-

- (a) lent, sold, pledged, hired, given away, exchanged or otherwise disposed of without the prior permission of the Commissioner;
 - (b) used within the Community for the transport of passengers for remuneration or of goods, other than the *bona fide* personal possessions of the owner and his or her passengers, either free or for remuneration.
- (2) The conditions prescribed under sub regulation (b) of this regulation shall not apply to the motor vehicles imported under regulation 132(1) (c) and 135(1) (c).

Conditions for duty drawback

Duty drawback

139 (1) A person who intends to claim duty drawback shall register with the Commissioner and shall provide particulars and supporting documents as the Commissioner may require.

(2) An exporter or his or her agent shall fill the rate field where applicable in the notification Form C 30, which is used to determine the duty drawback co-efficient.

(3) The claim for duty-drawback shall be in Form C. and shall be accompanied by -

- (a) an original copy of the commercial invoice;
- (b) the packing list;
- (c) a signed claim form bearing the printed personal seal of the authorized offices of the exporter or agent; and
- (d) any other documents the Commissioner may require.

(4) Duty drawback shall not be granted on tax exempt materials used in the production of exports.

Basis of duty drawback.

140. Duty drawback shall be payable according to actual quantity of goods exported, or shipped for use as stores, or used as prescribed as the case may be.

Conditions of granting duty drawback.

141. Duty draw back shall be granted under the following conditions -

- (a) that the goods are not prohibited by any law from being exported or put on board any aircraft or vessel for use as stores; and
- (b) that the goods have been entered and the relative invoice deposited with the

proper officer.

When duty drawback is not allowed.

142. Duty drawback shall not be allowed on any good

(a) unless such goods were exported unaltered in the original packages in which they were imported, or unless the contents were unpacked and repacked in other packages by authority and under supervision of a proper officer

(b) unless the proper officer is satisfied that the particulars of goods are identical with the particulars contained in the entries, invoices and other documents relating to the goods;

(c) which were damaged or spoiled before exportation

(d) unless such goods were produced to the proper officer for examination at the approved place of examination prior to exportation and also, where required, on board the aircraft or vessel on which they are exported, or used as stores;

(e) unless the goods are exported or shipped for use as stores, within twelve months from the date of the payment of duty;

(f) unless the proper officer certifies on the export entry that the goods have been exported or shipped for use as stores; or

(g) unless the person claiming drawback on the goods entered for exportation produces, if required, within the time allowed by the proper officer, a certificate in respect of the landing of such goods from the customs authority at the port or place of discharge.

Remission or refund

Remission or refund of duty on abandoned goods. 143. (1) Where in accordance with section 16 of the Act, an owner of any goods subject to Customs control intends to abandon the goods to the Customs, the owner shall apply to the Commissioner in writing for abandonment of the goods.

(2) Where the Commissioner allows the abandonment, the owner may apply to the Commissioner for remission or refund of duty using Form C. 33.

Remission of duty on goods lost or destroyed by accident. 144. Where in accordance with section 141 of the Act, any person claims a remission of duty on any goods lost or destroyed by accident, he or she shall apply in writing to the Commissioner, and submit proof of the loss or destruction.

Rebate

Rebate of duty on damaged goods. 145. Where in accordance with section 142 of the Act, any person claims a rebate of the duty payable on any imported goods, damaged or destroyed, before the goods are delivered out of Customs control, he or she shall submit to the proper officer an application for the rebate using Form C. 43, together with any evidence the proper officer may require.

Refund

Refund where goods returned to seller. 146. (1) Subject to section 143 of the Act, an owner of any goods who wishes to return the goods to the seller or destroy them under Customs supervision, shall notify the proper officer accordingly and submit such evidence as the proper officer may require.

(2) A refund shall not be allowed on any goods to which sub-regulation (1) applies -

(a) unless the person claiming the refund enters the goods for exportation using Form C.17, at the port of exportation and submits his claim within twelve months of the date of payment of duty, using Form C.34

(b) unless the goods are repacked for exportation, under the authority and supervision of the proper officer;

(c) where the goods are damaged after being delivered out of Customs control;

(d) where after importation, the goods are used except as provided in paragraph (b) or exposed for sale, within the Community;

(e) unless the goods are produced to the proper officer for examination and where required, at the approved place of examination prior to exportation and on board the aircraft or vessel on which they are to be exported

(f) unless the goods are exported within twelve months from the date of payment of duty;

(g) unless the proper officer certifies on the export entry that the goods have been exported; and

(h) unless the person claiming refund on the goods entered for exportation, produces, where required, within the time allowed the proper officer, a certificate in respect of the landing of the goods from the competent authority at the port or place of discharge.

Refund of duty on damaged, pillaged, or destroyed goods.

147. Where, in accordance with section 144 of the Act, any person claims a refund of duty which is paid on any goods which are damaged, pillaged during voyage or which are damaged or destroyed while subject to Customs control, he or she shall submit to the proper officer an application for the refund using Form C. 33 and submit proof of the damage, pillage or destruction as the proper officer may require

Refund of duty paid in error and of deposit or cancellation of bond given as security.

148. (1) A person claiming a refund of any duty that is overpaid or paid in error shall submit to the proper officer at the place where the duty was paid, an application using Form C. 34, together with any evidence of overpayment or payment in error as the proper officer may require.

(2) Notwithstanding any provision to the contrary in these Regulations, a person who claims a refund of any deposit or requests cancellation of any bond given by way of security under Part IX of the Act, shall submit to the proper officer at the place where the deposit is made or security given, an application using Form C. 26, together with any evidence of compliance with the provisions of the Act that necessitated payment of a deposit or giving of the security as the proper officer may require

(3) Where the Commissioner is satisfied that the production of satisfactory proof of compliance in respect of any part of an undertaking given is due to circumstances beyond the control of the person entering into the undertaking, the Commissioner may refund to that person any amount of the deposit made appropriate to that part of the undertaking in respect of which the proof is produced or release that person from the obligations of any bond in so far as it concerns that part.

PART XII
CUSTOMS AGENTS

Application for licence as Customs agent.

149. (1) An application for a licence as a Customs agent under section 145 of the Act, shall be made to the Commissioner using Form C.20,

(2) An application fee of fifty dollars shall be paid for the application referred to in sub-regulation (1).

Conditions for licensing Customs agents

150. (1) An applicant for licence as a Customs agent shall –

- (a) have an established office with a computer capable of connecting to the customs computer system, the physical location of which shall be indicated in the application form for customs verification purposes;
- (b) have at least two employees in charge of clearance with a diploma, certificate in customs training from a recognised institute or a minimum of five years experience in customs operations
- (c) submit -
 - (i) the memorandum and articles of association of the company;
 - (ii) the certificate of registration of the company;
 - (iii) the Tax Identification Numbers of the company and the director;
 - (iv) the current tax clearance certificate;
 - (v) copies of identity cards, passports or other forms of identification of the directors and staff proposed to directly handle design customs documents;
 - (vi) recent passport size photographs of directors and staff duly certified by a Notary Public or a Commissioner for Oaths
 - (vii) proof of affiliation or membership of a recognized clearing and forwarding association; and
 - (viii) valid tenancy agreement for suitable office accommodation or proof of ownership.

(2) A licensee shall inform the Commissioner of any change in directors, bankers, staff and location within thirty days of the change

Payment of fees and execution of security bond 151 (1). Where an application for a licence is approved, the applicant shall pay a licence fee of four hundred dollars.

(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

(3) The licence shall be in Form C21.

Penalty for operating without licence. 152. A person who in any way operates as, or claims to be, a Customs agent without a valid licence issued under these Regulations, commits an offence.

PART XIII
MANUFACTURING UNDER BOND

Licence for bonded factory. 153. (1) An application to license premises as a bonded factory shall be made to the Commissioner, using Form C. 18.

(2) The application under sub-regulation (1) shall be accompanied by a plan of the premises and its situation in relation to other premises and thoroughfares.

(3) The Commissioner may issue a licence for a bonded factory where the Commissioner is satisfied that the situation and construction of the premises and the accommodation in the premises, is suitable for use as a bonded factory.

(4) A licence for a bonded factory shall be in Form.C.19.

Licence fee. 154 (1) The annual licence fee for a bonded factory shall be one thousand five hundred dollars.

(2) Where a licence is issued in the course of a calendar year, the licence fee shall be computed on a *pro rata* basis.

Bonds for bonded factories. 155. A licensee of a bonded factory shall execute a bond using the Customs Bond Form.

Alterations to bonded factories. 156. (1) A person shall not make any alterations to any bonded factory without the written permission of the Commissioner.

(2) A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding one thousand dollars.

Death etc. of licensee or surety to be reported. 157. (1) The death of a licensee of a bonded factory, the commencement of proceedings of bankruptcy against a licensee or any other change in the circumstances, which renders a licensee unable to honor the bond, shall be reported immediately to the Commissioner, by the surety of the licensee.

	(2) The death of a surety of a bonded factory or the commencement of proceedings against a surety or any other change in the circumstances which renders the surety unable to honor the bond shall be reported immediately to the Commissioner, by the licensee.
Bonded factories to be numbered.	158. (1) A bonded factory shall be distinguished by a number. (2) The words "Customs Bonded Factory" and the number allocated to a customs bonded factory shall be clearly marked on the principal entrance to the customs bonded factory or in any other place as the proper officer shall approve and shall be removed when the customs bonded factory ceases to be licensed as such. (3) A person who contravenes this regulation commits an offence and is liable to a fine of five hundred dollars.
Record of manufactured goods	159. (1) All manufactured goods shall be recorded in a register. (2) The goods to which sub-regulation (1) applies shall be stored in the "Manufactured Goods Stock Room" until they are delivered for exportation, removed to another bonded factory or dealt with as the Commissioner may allow.
Goods to be removed when bonded factory is closed.	160. Where a bonded factory is closed, any goods remaining in the bonded factory shall be entered within thirty days under another customs procedure, as the Commissioner may direct.
Entry of goods for manufacture under bond	161. Imported goods for use in manufacture under bond shall be entered at the port of entry using Form C.17.
Consigning goods used in manufacture under bond	162 (1) Goods entered for manufacture under bond, and goods entered for removal from a bonded factory to another, shall be consigned to the care of the proper officer at the bonded factory at which they are to be used for manufacture and the cargo receipt and other relevant documents shall be conspicuously marked, "under bond". (2) On receipt of goods in a bonded factory, the proper officer shall take an account of the particulars of the goods, whether or not any account was previously taken and shall enter the account of the particulars in a receipts and deliveries register. (3) On receipt of goods in a bonded factory, the licensee shall - (a) record the imported goods in the imported machinery and materials register; and (b) record locally obtained goods in the local machinery and materials register.
Licensee to submit returns.	163 (1). A licensee of a bonded factory shall submit a return of goods remaining in the bonded factory to the Commissioner, for the period up to the 30 th day of June of each

year.

(2) The return of goods referred to in sub regulation (1) shall be submitted to the Commissioner by the 31st day of July of the same year.

(3) A person who contravenes this regulation commits an offence.

Manner of dealing with wastes and rejects.

164. (1) Wastes and rejects resulting from the manufacture of goods in a bonded factory shall be stored separately in the Wastes and Rejects Stock Room.

(2) A manufacturer of goods in a bonded factory shall enter particulars of the waste and rejects to which sub-regulation (1) applies, in a waste and reject register.

Entry of manufactured goods.

165. Goods manufactured under bond for export or home consumption shall be entered using Form C. 17.

Treatment of manufactured goods on exportation.

166. (1) Delivery of manufactured goods from the Manufactured Goods Stock Room shall only be made in the presence of the proper officer after the goods are duly entered for exportation and the goods shall be transported directly to the port of final exportation in sealed vehicles, containers or boxes except in the case of exceptional loads as defined in regulation 104(6) or any special case otherwise authorized by the Commissioner.

(2) Goods intended for export shall be entered using Form C.17.

(3) A bond for the removal of goods from a bonded factory for exportation shall be executed using the Customs Bond Form.

Certificate of export or certificate of receipt to be obtained.

167. (1) A licensee shall obtain a certificate of exportation from the proper officer at the port of exit on exportation or a certificate of receipt on removal to another bonded factory and the certificate shall be submitted to the proper officer at the bonded factory as proof of the exportation or removal within thirty days, from the date of entry of the goods or such further period as the proper officer may allow.

(2) A certificate of exportation or a certificate of receipt referred to in sub regulation (1) shall be in Form C 17.

Registers

168. A manufacturer of goods in a bonded factory shall keep open for inspection by the proper officer, the registers referred to in this Part.

PART XIV EXPORT PROCESSING ZONES

Control of goods entering the export processing zone.

169. (1) Goods imported into an export processing zone shall be entered using Form C.17.

(2) An importer of goods to which sub-regulation (1) applies shall execute a security bond using the Customs Bond Form.

(3) Goods to which sub-regulation (1) applies shall be –
(a) consigned to the proper officer in charge of the relevant export processing zone, in sealed containers, boxes or vehicles except in the case of exceptionally bulky loads which cannot be contained in such containers, boxes or vehicles;
(b) accompanied by a copy of Form C 17;and
(c) recorded in the receipt and deliveries register.

(4) Goods imported into an export-processing zone shall be examined within the export-processing zone where the owner shall provide examination facilities.

(5) Notwithstanding sub-regulation (4), the Commissioner may on reasonable grounds direct a proper officer to carry out examination of the goods at the point of importation within the customs territory or before entry into the export processing zone.

(6) For the purposes of cancellation of a security bond, the proper officer shall return a copy of Form C.17 duly certified by him or her, to the owner, for presentation at the port of importation.

(7) Goods imported into the export-processing zone from the customs territory shall be entered in Form C 17.

Maintenance of stock records

170. (1) An operator of an enterprise within an export processing zone shall maintain stock records of the raw materials and the finished products in a monthly return register of finished and semi-finished goods and a raw materials register or in any other approved manner.

(2) An operator of an enterprise within an export processing zone shall maintain stock control records and produce the records for inspection by a proper officer.

(3) Where, on inspection of the records and physical stocktaking, goods are found missing and an operator of an enterprise cannot give satisfactory explanation to the proper officer, the operator shall be liable to a penalty equivalent to twice the amount of duty payable on the missing goods.

(4) An operator of an enterprise within an export processing zone enterprise shall submit monthly returns on the stock held in the enterprise, to the proper officer in a prescribed manner, before the 15th day of the following month.

Exportation of goods

171. (1) Goods intended for export shall be entered using Form C.17.

from export processing zones.

- (2) A bond for the removal of goods from an export processing zone to the port of exportation shall be executed using the Customs Bond Form
- (3) Goods to which sub-regulation (1) applies shall be produced to the proper officer for the purpose of examining and sealing of the container, box or vehicle in which the goods are contained.
- (4) A copy of the entry made under sub-regulation (1) shall accompany the goods to the port of exportation within the Community.
- (5) The proper officer may, where the seals referred to in sub-regulation (3) are tampered with, or on any reasonable grounds, examine the goods at the port of exportation.
- (6) The proper officer shall return a copy of Form C. 17 duly certified by him or her, as to the exportation of the goods, to the owner for presentation to the proper officer at the export processing zone, for the purpose of cancellation of the security bond.
- (7) Goods exported to the Customs territory from the export processing zone shall be treated as if the goods were imported and shall be entered using Form C.17.

Movement of goods from one export processing zone to another, etc

172. (1) Goods moved from one export processing zone to another export processing zone shall be entered using Form C.17.
- (2) A security bond for the movement of goods from one export processing zone to another export processing zone shall be executed using the Customs Bond Form.
 - (3) The proper officer shall return a copy of Form C.17 duly certified by him or her at the receiving export-processing zone to the owner, for presentation to the proper officer at the dispatching export-processing zone for the purpose of cancellation of the security bond.
 - (4) Where goods are intended to be removed from one enterprise to another enterprise, within the same export processing zone, the person in charge of the enterprise removing the goods shall inform the proper officer accordingly.

Movement of plant, machinery, etc

173. (1) Plant, machinery and equipment may be removed for repair, servicing or maintenance, from an export processing zone to a Customs territory.
- (2) The plant, machinery and equipment to which sub-regulation (1) applies shall be accorded temporary importation facilities in the Customs territory and shall be entered using Form C.17.
 - (3) A security bond may be executed in respect of the plant, machinery and equipment referred to in sub regulation 1, using the Customs Bond Form.

Acceptance of general security bond.	174. A security bond shall be furnished using the Customs Bond Form to cover movement of goods from one export processing zone to another or between the enterprises within a particular export processing zone, or between the export processing zones and the ports of importation or exportation.
Disposal and destruction of wastes	<p>175. (1) Disposal or destruction of wastes and residues resulting from a manufacturing process shall be carried out within an export processing zone under the supervision of the proper officer.</p> <p>(2) Where proper facilities of disposal do not exist within the export-processing zone, the wastes may be destroyed in the customs territory on application to the proper officer.</p> <p>(3) Upon the destruction of the wastes, the proper officer shall issue a certificate of destruction.</p> <p>(4) Where wastes and rejects are sold in the Customs territory, the movement of the wastes or rejects shall be subject to the normal importation procedures in the customs territory.</p> <p>(5) The licensee shall enter the wastes and rejects in the wastes and rejects register.</p>
Search of personnel vehicles etc.,	176. Any person or vehicle entering or leaving an export processing zone may be searched by the proper officer.
Transportation of dutiable goods.	<p>177. (1) Goods subject to customs control, entering or leaving an export processing zone shall be transported in sealed vehicles except –</p> <p>(a) goods of exceptional loads of one or more heavy or bulky objects which because of weight, size or nature cannot normally be carried in a closed or sealed vehicle or transport unit and which can be so readily identified to the satisfaction of the proper officer; or</p> <p>(b) goods authorized by the Commissioner.</p> <p>(2) The vehicle referred to in sub regulation (1), shall have the following specifications –</p> <p>(a) a place for storage of goods which shall be totally covered;</p> <p>(b) where applicable, a door which shall be equipped with a facility for locking and sealing;</p> <p>(c) iron grills fixed to the windows of the storage compartment of the vehicle; and</p> <p>(d) a section for the driver which shall be separated from the storage area.</p>
Transportation of	178. (1) Small packages and samples may be transported in any vehicle, in locked

small packages
and samples.

boxes made of steel and sealed by Customs.

(2) The proper officer at an export processing zone may approve the use of lockable boxes where the proper officer is satisfied that the boxes are suitable for the transportation of dutiable goods.

(3) For the purposes of identification, lockable boxes shall be given serial numbers by the proper officer and the number and the name of the export processing zone enterprise shall be written on the lockable boxes in indelible ink.

PART XV FREEPORTS

Control of goods
entering the
freeports.

179. (1) All goods destined to a freeport through the Customs territory, shall be entered using Form C.17.

(2) A person conveying goods under sub-regulation (1) shall execute a security bond using the Customs Bond Form.

(3) A declaration shall not be required by the Customs in respect of goods destined to a freeport directly from a foreign port where the information is already available on the documents accompanying the goods which may include commercial invoices, airway bills, bills of lading, dispatch notes, or any other simplified document identifying the goods.

(4) To control the circulation of goods, a freeport operator shall maintain proper records of the goods which may include registers, relevant declarations and computer records.

(5) Where goods are destined in a sealed container, box or vehicle, except in the case of exceptionally bulky goods which may not conveniently be contained in a container, box or vehicle, goods intended to be delivered to a freeport shall be consigned to the licensee operating the freeport.

(6) The proper officer may at any time enter the premises of a licensee within a freeport to examine any goods and may take measures necessary to prevent loss of revenue, including carrying out audits and physical verification of the goods.

(7) The proper officer may require a licensee to provide any information relevant to a licensee's operations within the freeport, as the proper officer may require.

(8) A person or a vehicle entering or leaving a freeport shall use designated entry and exit points and shall comply with the laid down security requirements including specified hours of business.

(9) The proper officer may carry out spot checks and search any person or vehicle entering or leaving a freeport.

(10) The proper officer shall return a duly certified copy of Form. C. 17 to the licensee for presentation at the port of importation.

(11) The proper officer shall record goods imported from the Customs territory to be used inside a freeport for consumption by the persons working in the freeport.

Permitted activities

180.(1) A licensee of a freeport may only carry out those activities that are required to preserve goods, or to improve their packaging, preparation for shipment or marketable quality, without changing the character of the goods.

(2) The activities referred to in sub-regulation (1) shall include warehousing and storage, labeling, packing and repacking, sorting, grading, cleaning and mixing, breaking bulk, simple assembly, and grouping of packages under Customs supervision.

(3) A licensee in a freeport shall not engage in the manufacturing or processing of goods.

Removal of goods in a freeport.

181. (1) Unless approved by the proper officer, goods shall not be transferred from one premise to another, within a freeport.

(2). Notwithstanding sub regulation (1), goods may be transferred within a freeport zone for commercial reasons or as ship or aircraft stores in accordance with the Customs laws.

(3). A licensee who intends to remove goods from a freeport shall enter the goods, in accordance with section 34 of the Act using Form C. 17.

(4) Retail trade shall not be carried out in a freeport.

Harzadous, deteriorated goods

182. (1) Goods which constitute a hazard or which require special installations shall be admitted to specially designed installations in a freeport.

(2) The proper officer may on application and at the expense of a licensee reassess the value of goods which deteriorate or are destroyed in a freeport and the licensee shall be liable to pay duty at the rate in force at the time of importation.

(3) Where the proper officer is satisfied that a licensee is responsible for the deterioration or destruction of the goods, the application referred to in sub-regulation (2) shall not be allowed and the licensee shall be liable to pay duty at the rates in force at the time of importation.

(4) Where a licensee intends to destroy any goods, he or she shall apply to the proper officer and the goods may be destroyed or disposed of in such manner as the Commissioner may direct.

Goods not to be removed.

183. (1) A licensee whose license expires or is revoked shall not remove goods from the freeport unless he or she satisfies the Commissioner that all duties payable in

respect of such goods have been paid.

(2) Goods left in a freeport by a licensee whose license expires, or is revoked, shall within thirty days of the expiry or revocation of the license be re exported or be entered for home consumption.

(3) Goods which remain in a freeport after the period provided for under sub-regulation (1) shall be deemed to be abandoned and shall be disposed of in such manner as the Commissioner may direct.

Licensee to submit returns.

184. (1) A licensee shall submit to the proper officer a monthly return of goods remaining in the freeport, in the prescribed manner, on or before the tenth day of the following month.

(2) Where a freeport is closed, a licensee shall be given such time as the Commissioner may determine, to remove his or her goods to another freeport zone or to place them under another Customs procedure.

PART XVI
INWARD AND OUTWARD PROCESSING

Inward processing

Application for authorization of inward processing.

185. (1) An application for authorization of inward processing shall be made to the Commissioner in the Partner State where the processing operation is to be carried out, using Form C 13.

(2) Where more than one Partner States is involved, the application shall be submitted to the Commissioner in the Partner State where the applicant's main accounts are kept and where at least part of the processing is carried out.

(3) The application detailing the intended inward processing shall be made in advance, prior to importation of the goods which are subject to the process.

Authorization of inward processing.

186. (1) Authorization for inward processing shall be granted where -

- (a) the applicant offers the necessary guarantee for the proper conduct of the operation;
- (b) the administrative arrangements and supervision of the process are not disproportionate to the economic needs of the applicant;
- (c) the applicant is established in the Community except where imports of a non commercial nature are involved;
- (d) the imported goods can be identified in the processed products or compliance with the conditions for the use of equivalent goods can be verified; and
- (e) security under any customs procedure is provided.

(2) The authorization shall be granted -

- (a) in Form C.13;

- (b) by acceptance of the customs declaration where the economic conditions are deemed to be fulfilled and no use of equivalent goods or single authorization is involved; or
- (c) by letter or electronic mail or a modification of any existing authorization where the application concerns a renewal or modification.

Entry and examination of goods

187. (1) Goods imported for inward processing shall be entered in Form C.17 on production of -

- (a) original inward processing authorization;
- (b) original invoices where applicable; and
- (c) other supporting documents.

(2) The proper officer shall require an authorized person to produce the goods for examination at the port of entry or at the place of processing before release for inward processing.

Maintenance of records.

188. A person authorized for inward processing shall provide mechanisms needed to monitor the operation and keep the records of the inward processing activities which shall indicate -

- (a) the description and quantities of goods entered;
- (b) the date of importation;
- (c) details of the processing;
- (d) the correct calculations of any import duties and taxes which may be payable;
- (e) the quantity of waste, scrap or by- products;
- (f) the compensating products obtained; and
- (g) the rate of yield.

Duty relief for inward processing

189. The Commissioner may grant duty relief by -

- (a) the suspension system, under which the import duty payable is suspended at importation; or
- (b) the drawback system, where the import duty is paid on importation and reclaimed on subsequent exportation of the processed goods.

Termination procedure.

190. Inward processing procedure shall be terminated upon -

- (a) re-exportation of the compensating products in one or more consignments;
- (b) re- exportation of the products in the state of importation;
- (c) loss of goods where the compensating products are exported, provided that the loss is duly established to the satisfaction of the Commissioner;
- (d) release of compensating products for home consumption;
- (e) entering the compensating products under a suspensive procedure such as; customs warehousing, temporary importation, processing under Customs control, inward processing or transit; or
- (f) the compensating products being placed in a free zone.

Import duties 191. Where goods placed under inward processing are entered for home consumption as compensatory products or goods in an unaltered state or where for any other reasons import duty is payable, the import duty shall be computed on the basis of the nature, quantity, customs value and duty rates applicable to goods placed under inward processing at the time they were entered for inward processing.

Outward processing

Application for authorization. 192. (1) An application for authorization for outward processing shall be made to the Commissioner using Form C 13.

(2) The application shall give details of the intended outward processing and shall be made in advance, prior to exportation of the goods which are subject to the process.

Authorization of outward processing. 193 .(1) The authorization for outward processing referred to in regulation 192 shall be granted where -

- (a) the applicant is established in the Community;
- (b) the exported goods can be identified in the processed products to be re- imported; and
- (c) the compensating product will be a direct result of the goods exported for outward processing.

(2) The authorization shall be granted -

- (a) using Form C.13;
- (b) by acceptance of the customs declaration; or
- (c) by letter or electronic mail or a modification of any existing authorization where the application is for a renewal or modification.

Entry and examination of goods 194. (1) Goods for outward processing shall be entered using Form C 17 on production of an original outward processing authorization and any other supporting documents.

(2) The proper officer shall require the authorized person to produce the goods entered for outward processing, for examination.

Maintenance of records. 195. A person authorized for outward processing shall keep all records of the outward processing and the records shall indicate -

- (a) the description and quantities of goods entered;
- (b) the date of exportation;
- (c) details of the processing;
- (d) the compensating products obtainable, and
- (e) the rate of yield.

PART XVII
SETTLEMENT OF CASES BY THE COMMISSIONER

Request for settlement of cases under Part XVIII of the Act

196. A request for settlement of a case under Part XVIII of the Act shall be made to the Commissioner using Form C. 35.

PART XVIII
MISCELLANEOUS PROVISIONS

Declaration to be made and particulars to be supplied.

197. (1) An importer of goods liable to duty *ad valorem* or at an alternative specific rate shall, at the time of making an entry, produce in respect of the goods a declaration using Form C. 36 together with the invoices in his or her possession, relating to the goods.

(2) The declaration in Form C. 36 shall include all the particulars of the goods as detailed in the invoices produced and any other particulars of goods that are liable to duty at a specific rate or exempt or which are free of duty.

(3) The importer shall furnish, in such form as the proper officer may direct, such further particulars, as the proper officer may deem necessary for a correct valuation of the goods.

Production of books of account and other documents.

198. The proper officer may require an owner, or any person concerned with the importation, exportation, carriage coastwise, manufacture, purchase or sale of goods, to produce at the premises of the owner or the person concerned with the importation or at any other place the Commissioner may require, all or any books of account or any other documents relating to the importation, exportation, carriage coastwise, manufacture, purchase or sale of the goods.

General bonds.

199. Where, in accordance with section 107 of the Act, security may be accepted to cover any other transaction, the wordings of the form prescribed in the First Schedule to these Regulations may be varied to cover the transaction.

Seizure notice.

200. A notice of seizure of any aircraft, vessel, vehicle, goods or things shall be in the Form C. 37.

Forms.

201. (1) Where any reference is made in these Regulations to the number of a form, it shall be construed as a reference to the form bearing that number in the First Schedule to these Regulations.

(2) Reference to Form C. 17 includes reference to Forms C.17A and C.17B.

Particulars on forms.	<p>202. (1) Where in any customs form or other document, a person is required to furnish certain particulars, the particulars shall be printed, typed or written indelibly and legibly.</p> <p>(2) An alteration on a form or document made prior to its acceptance shall be made in such manner as to leave the error as well as the alteration legible and the alteration shall be initialed and dated by the person who makes it.</p>
Incorrect form may not be accepted.	<p>203. An officer may refuse to accept or act upon any form or document submitted to him or her unless the requirements of the Act in relation to the document are duly observed.</p>
Persons requiring copy of entry.	<p>204. Where the person entering any goods requires a copy of the entry, he or she shall present to the proper officer an additional copy marked "importer's copy" or "exporter's copy", as the case may be.</p>
Amendment of forms.	<p>205. The Council may, by order published in the Gazette -</p> <p style="padding-left: 40px;">(a) amend any form in the First Schedule to these Regulations; and</p> <p style="padding-left: 40px;">(b) specify the form or any other document required or authorized for the purposes of the Act.</p>
Notice of sale.	<p>206. Public notice shall be given of a sale by posting the notice in a conspicuous place at the customs premises, at the port or place, where the sale is to be held, in such manner as the Commissioner may deem fit.</p>
Conditions of sale.	<p>207. (1) Goods may be sold by the Commissioner either by public auction or by private treaty.</p> <p>(2) The purchase money shall be paid on the acceptance of a bid or private treaty.</p> <p>(3) Any special conditions attached to any lot of goods offered for sale shall be brought to the notice of the purchasers before the bidding commences, and any purchaser who makes a bid after the notice shall be deemed to accept the conditions as announced by the auctioneer.</p> <p>(4) The purchase price for goods at a public auction shall include the duty payable in respect to the goods.</p> <p>(5) The Commissioner may determine the reserve price in respect of any lot of goods that are offered for sale.</p> <p>(6) Customs shall not give warranty on the quality, quantity, packaging condition or any other particulars of the goods offered for sale.</p>

(7) A non-refundable deposit of twenty five *per cent* of the bid price shall be paid in cash at the fall of the hammer, and the balance shall be backed by a bank guarantee or paid by a banker's cheque within forty eight hours after the sale.

(8) Where the balance due under sub regulation (7) is not paid as specified, the bid shall lapse and the lot in respect of which the balance is outstanding shall be re-offered for sale at the next auction.

(9) Goods purchased at an auction shall be removed from the warehouse within three days and where the purchaser fails to remove the goods, he or she shall be liable to pay the warehouse rent and any other charges with effect from the date of sale up to the date of removal.

(10) Where the goods referred to in sub regulation (9) are not removed from the warehouse by the date of the next public auction, they may be re-offered for sale at that auction and the original purchaser may claim a refund of the purchase price less -

- (a) the non-refundable deposit paid under sub-regulation (7);
- (b) the rent and charges due, in respect of the warehouse; and
- (c) the difference between the first and second prices, where the latter is lower than the original purchase price.

(11) Customs shall not be responsible for any damage that occurs to goods during their removal from the warehouse by the purchaser, or his or her servants or agents.

(12) Any goods which remain in a warehouse after sale under this regulation shall remain in the warehouse at the purchaser's risk.

Surplus proceeds of sale.

208. Any person entitled to receive the balance, if any, of the proceeds of a Customs sale, shall, within twelve months from the date of the sale, apply to the proper officer using Form C. 38 and produce to the satisfaction of that officer proof of his or her title to the balance.

Allowance in lieu of food to officers stationed on vessels.

209. In lieu of providing food to any officer stationed on board a vessel or aircraft in accordance with section 152 of the Act, a master may pay an allowance as determined by the Commissioner.

Licensing of vessels and vehicles for conveying goods

210. (1) An application for a licence for a vessel or vehicle for conveying goods under customs control, shall be made using Form C. 39.

under customs
control

(2) Goods that are subject to Customs control may only be conveyed by a vessel or vehicle licenced by the Commissioner for that purpose, using Form C.40.

(3) The Commissioner may grant a licence for conveying goods under customs control where the vehicle is constructed and equipped in such manner that-

- (i) a customs seal can simply and effectively be fixed to the vehicle;
- (ii) goods cannot be removed from or introduced into the sealed part of the vehicle without breaking the customs seal;
- (iii) it does not contain concealed spaces where goods may be hidden;
- (iv) all spaces in the form of compartments, receptacles or other recesses that are capable of holding goods are readily accessible for Customs inspection;
- (v) should empty spaces be formed by the different layers of the sides, floor and roof of the vehicle, the inside surface shall be firmly fixed, sealed, unbroken and capable of being dismantled without leaving obvious traces;
- (vi) openings made in the floor for technical purposes, such as lubrication, maintenance and filling of the sand box are fitted with a cover capable of being fixed in a way that renders the loading compartment inaccessible from the outside;
- (vii) doors and all other closing systems of the vehicle fitted with a device that shall permit simple and effective customs sealing and the device is either welded to the sides of doors where the doors are of metal, or secured by at least two bolts, riveted or welded to the nuts on the inside;
- (viii) hinges are made and fitted such that doors and other closing systems cannot be lifted off the hinge-pins and other fasteners are welded to the outer;
- (ix) parts of the hinges, except where the doors and other closing systems have a locking device inaccessible from the outside, that once it is applied prevents the doors from being lifted off the hinge pins;
- (x) doors cover all interstices and ensure complete and effective closure;
and
- (xi) it is provided with a satisfactory device for protecting the Customs seal, or so constructed that the Customs seal is adequately protected.

(4) For the purpose of sub-regulation (3) “exceptional load” means one or more heavy or bulky objects which, because of weight, size, or nature cannot be carried normally in a closed or sealed vehicle or transport unit and which are readily identified to the satisfaction of the proper officer.

Licence fee for vehicle or vessel.	<p>(a) 211. (1) Where an application for a licence for a vehicle or vessel made under regulation 210 is approved, the applicant shall pay the licence fee of two hundred dollars.</p> <p>(2) For the purposes of this regulation, a vehicle or vessel excludes any vehicle or vessel owned by a Government of a Partner State when used in the service of the Government.</p>
One licence may be issued.	212. The Commissioner may issue one licence and may accept a single form of security in respect of all vehicles and vessels belonging to, or in the use of, the same owner.
Unlicensed vessels not allowed alongside.	<p>213. (1) An unlicensed vessel shall not go, or remain alongside, or approach, within fifty metres of, any vessel, except with the permission of the proper officer and subject to such conditions as he or she may impose.</p> <p>(2) A person who contravenes this regulation commits an offence.</p>
Sealing of hatches of vessels.	<p>214. (1) Except with the written permission of the proper officer, and subject to such conditions as he or she may impose, a licensed vessel fitted with hatches shall not be used or employed for the conveyance of any warehoused goods, goods under drawback, dutiable goods intended for transshipment, restricted goods, or such other goods as the Commissioner may determine, unless the hatches can be securely locked and sealed by Customs.</p> <p>(2) A person who contravenes this regulation commits an offence.</p>
Penalty.	215. A person who commits an offence under these Regulations for which no specific penalty is provided shall be liable to a fine not exceeding five thousand dollars.
Fees for services to the public.	216. The services and certificates in the first column of table 2 shall be performed or issued by Customs to the public, for which fees in the second column shall be paid. Table 2

Service or certificate	Fees
(a) Certification of a copy of any document	US \$ 5.00
(b) Issuance of a landing certificate, for each original entry in which goods are entered	US \$ 10.00
(c) Transshipment	US \$ 10.00
(d) Transfer of ownership	US \$ 10.00
(e) Issuance of certificate of weight for a consignment	US \$ 5.00
(f) Approval of alterations in the marks, numbers or other particulars in any document submitted to Customs, other than an inward manifest	US \$ 5.00
(g) Cancellation of entries	US \$ 10.00
(h) Issuance or certification of any other certificate or document issued by Customs	US \$ 3.00
(i) Amendment of an inward report	US \$ 10.00

Expiry and renewal of licenses

217. A license issued under these Regulations shall expire on the 31st day of December of the year of issuance and may on application be renewed by the Commissioner.

Vessel etc. to bear distinguishing number.

218. (1) Each vessel, aircraft or vehicle shall bear a distinguishing number allotted to it by the proper officer.

(2) A number or name under which a vessel, vehicle or aircraft is registered in accordance with the provisions of any other written law in a Partner State may be deemed to be the number allotted to it for the purpose of these Regulations.

Power of the Commissioner to grant or refuse a licence

219. (1) The Commissioner may grant, or refuse to grant a licence, suspend or revoke an existing licence and shall give reasons for the refusal, suspension or revocation.

(2) The Commissioner may, upon granting a licence, attach to that licence such conditions as he or she may deem fit.

Revocation

220. The East African Community Customs Management Regulations, 2006 are revoked.

SCHEDULES