

Tanzania Revenue Authority

OFFENCES AND THEIR PENALTIES PROVIDED FOR BY THE EAC CMA, 2004

SEC.	GUIDE NOTES	EXPLANATORY NOTES	PUNISHMENT/PENALTY
9	Offences by or in relation to officers	<ul style="list-style-type: none"> • Bribe or Gratification of staff i.e. member of staff asks or takes a bribe or otherwise or promised or asks for a reward he or she is not entitled to. • Collusion by staff i.e. agrees or abstains from doing or conceals or connives to defraud revenue or contravenes the provisions of the Act. • Disclosure of information other than for purposes of the Act without the Commissioners approval or when required to do so as a witness. • Offers/proposes/promises/agrees 	<ul style="list-style-type: none"> • S. 9(1)(b) on conviction not exceeding 3 years • S. 9(1)(b) on conviction 3 not exceeding years • S. 9(2) on conviction not exceeding 3 years or a fine not exceeding US\$ 2500 or both. • S. 9(3)(b) on conviction

		to give a reward to a staff so as to abstain from doing or conceal or connive to defraud revenue or contravene the provisions of the Act.	not exceeding 3 years.
14	Licencing of internal container depot	<ul style="list-style-type: none"> Breach of Licencing conditions by ICD operator or provisions in S. 14 (1)-(4). 	<ul style="list-style-type: none"> S. 14(5) liable to a fine not exceeding US\$1000.
15	Offences in respect of Customs areas	<ul style="list-style-type: none"> Entry or exit of a Customs area through entry/exit that is not approved 	<ul style="list-style-type: none"> S. 15(4) liable on conviction to a fine not exceeding US\$1000 and goods in relation to offence liable to forfeiture.
16	Customs control of goods.	<ul style="list-style-type: none"> Interference in any way with goods under Customs control without the authority of the Commissioner or in accordance with the Act. 	<ul style="list-style-type: none"> S. 16(4) liable on conviction to a fine not exceeding US\$1000 or imprisonment or forfeiture.
21	Procedure on arrival	<ul style="list-style-type: none"> Breach of S. 21 (1) (a)-(e) on procedure on arrival by Aircraft and Vessels. 	<ul style="list-style-type: none"> S 209 offender is liable to a fine not exceeding US \$ 5000.

23	Restriction on boarding vessel	<ul style="list-style-type: none">• Permission must be granted to board any vessel with exception	<ul style="list-style-type: none">• S. 23 liable to a fine not exceeding US\$ 250.
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	before proper officer.	to port pilot, health officer or anyother public officer in the performance of his or her duties.	
24	Reporting of aircrafts and vessels	<ul style="list-style-type: none"> • This should be within 24 hours of arrival from a foreign port report any cargo or stores and of any package for which there is no bill of lading, this should be on aprescribed form as provided under S. 24 (1)-(5). • Breach involves failure to make report in accordance with section, • or makes report which particularsare false • or without consent of proper officer after arrival causes or permits any goods to be staved, destroyed, or thrown over board, or any packages to be opened. 	<ul style="list-style-type: none"> • S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
25	Master or agent of every aircraft or vessel to answer questions	<ul style="list-style-type: none"> • Answer fully and immediately in relation to the aircraft or vessel, its cargo, stores, baggage, the proper officer may ask crew, andpassengers as. 	<ul style="list-style-type: none"> • S.209 liability is a fine notexceeding US\$ 5000.

		<ul style="list-style-type: none"> • Produce all such books and documents in his custody or control relating to the aircraft or vessel its cargo, stores, baggage, crew, and passengers as may be required by the proper officer. • Delivers to the proper officer who boards the aircraft or vessel on arrival at any port or place a correct list of persons disembarking and those remaining on board and whererequired the names of eachofficer and member of the crew. • When required deliver to the proper officer at the time of making report the clearance ofsuch aircraft or vessel from the port from which such aircraft or vessel has arrived. 	
26	Goods in transit shed etc; deemed to be in air craft or vessel	<ul style="list-style-type: none"> • Goods unloaded in transit shed or Customs area deemed to be inaircraft or vessel, and owners or agents continue to be responsible for the goods. 	<ul style="list-style-type: none"> • S.209 liability is a fine not exceeding US\$ 5000.

		<ul style="list-style-type: none"> • Where goods are deposited in a transit shed then owner shall be responsible and accountable for the goods. • Owner or agent of an aircraft or vessel or owner of transit shed is liable for payment of duty if no delivery or accountability to the satisfaction of the proper officer is made. • Offence committed where accountability to proper officer is not made in a prescribed period. • Owner or agent of an aircraft or vessel or owner of transit shed liable to pay for reshipment or for the destruction of any condemned goods, failure to meet the cost of reshipment or destruction commits an offence. 	
28	Master of wreck, etc., to report	<ul style="list-style-type: none"> • Any aircraft or vessel lost or wrecked or is compelled to land in the partner state due to an avoidable cause then with reasonable cause shall make 	<ul style="list-style-type: none"> • S. 209(1) liability is a fine not exceeding US\$ 5000.

		such report to the nearest officer or administrative officer.	
29	Vehicles arriving over land	<ul style="list-style-type: none"> Person in charge of vehicle whether carrying dutiable goods or not from outside the partner states shall before unloading; report the arrival, furnish such information as may be required concerning the vehicle and any such goods, declare the truth of particulars above, answer all relevant questions, produce consignment notes and make due entry of the vehicle and any such goods. 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
30	Trains arriving	<ul style="list-style-type: none"> Any train arriving in the partner states the stationmaster or person in charge shall report to the proper officer and any goods subject to Customs shall be entered. 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
31	Arrival overland otherwise than by vehicle	<ul style="list-style-type: none"> A person arriving in the partner state before disposing of the goods in his possession report, furnish on a prescribed form, make and subscribe a declaration of all particulars in the form, answer relevant questions, produce all documents 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.

		demanded and make due entry of any such goods. Such goods shall not be removed from the Customs area until the proper officer has granted permission for their removal.	
33	Unloading and Removal of Cargo	<ul style="list-style-type: none"> Except with the written permission and subject to such conditions of the proper officer goods shall not be loaded from any aircraft or vessel arriving from a foreign port 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
36	Provisions relating to mail, personal baggage, etc	<ul style="list-style-type: none"> Notwithstanding S. 33 & 34 under S. 36 (1) (e) any bullion, currency notes, coin, or perishable goods may be unloaded and delivered to the owner without an entry subject to an undertaking being given by such owner to furnish such entry within 48 hours of the time of delivery. 	<ul style="list-style-type: none"> S. 36 (2) Contravention of undertaking liable to a fine not exceeding US\$ 500
39	Delivery from Customs area in special circumstances	<ul style="list-style-type: none"> Conditions imposed and security for the return of any goods or payment of duties for release of goods without payment of duty. 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
44	Disembarkation of persons	<ul style="list-style-type: none"> Persons to disembark from any aircraft or vessel at places 	<ul style="list-style-type: none"> S. 209(1) liability is a fine not exceeding US\$ 5000.

		appointed under S. 11 of Act.		
45	Baggage to be taken to examination place	<ul style="list-style-type: none"> Establishment of the green channel for passengers with nothing to declare and a red channel for passengers carrying dutiable or restricted goods 	<ul style="list-style-type: none"> S. 209(1) liability is a fine not exceeding US\$ 5000. 	
46	Baggage declaration	<ul style="list-style-type: none"> Persons entering partner states make a declaration either at a red channel or green channel in accordance with S. 46-(1). 	<ul style="list-style-type: none"> False declaration and offence committed S. 209(1) liability is a fine not exceeding US\$ 5000 and uncustomed goods shall be subject to forfeiture 	Dutiable goods found on person going through green channel
48	Procedure on warehousing	<ul style="list-style-type: none"> All goods entered to be warehoused shall within 14 days of their release to be removed to the warehouse for which they are entered and deposited therein in the package in which they were imported. 	<ul style="list-style-type: none"> S. 48 (5) Goods in respect of offence committed shall be liable to forfeiture. 	
51	Operations in a	<ul style="list-style-type: none"> Commissioner may impose 	<ul style="list-style-type: none"> On contravention, S. 209 	

	warehouse	conditions affecting the state of goods warehoused.	liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
53	Delivery from warehouse in special circumstances	<ul style="list-style-type: none"> • Proper officer may impose conditions upon giving such security appropriate for the payment of duties; permit the removal of any goods from any warehouse without payment of duty. 	<ul style="list-style-type: none"> • S. 52 (2) Goods in respect of offence committed shall be liable to forfeiture.
59	Access to warehouse	<ul style="list-style-type: none"> • A proper officer has a right of access to any part of the warehouse and any goods therein; any other person shall seek approval of the proper officer. 	<ul style="list-style-type: none"> • A person who opens any warehouse or gains access to any goods without the approval of the proper officer commits an offence liable on conviction to a fine not exceeding US\$ 1000 or imprisonment for a term not exceeding two years. • A person who enters any warehouse contrary to the orders of the proper officer or refuses to leave

			when directed to do so commits an offence and shall be liable on conviction to a fine not exceeding US\$ 250 or to imprisonment for a term not exceeding one year.
60	Removal of goods after entry for home consumption, export etc.	<ul style="list-style-type: none"> • Goods entered for home consumption or for export, such goods shall be removed from the warehouse within 14 days or 30 days respectively. 	<ul style="list-style-type: none"> • Failure to remove such goods within the period required shall lead them to be forfeited and may be destroyed or disposed of in such a manner as the Commissioner may direct.
61	Penalty for unlawfully taking, etc., warehoused goods.	<ul style="list-style-type: none"> • The removal of warehoused goods not in accordance with the Act or failure to deposit any goods entered for warehousing or causes the willful destruction of warehoused goods. 	<ul style="list-style-type: none"> • Liable on conviction to imprisonment for a term not exceeding two years or a fine equal to twenty- five percent of the dutiable value of the goods.
64	Warehouse keeper to provide facilities	<ul style="list-style-type: none"> • A warehouse keeper to facilitate proper officer in terms of office accommodation, full accountability of goods in a warehouse etc in accordance with section. 	<ul style="list-style-type: none"> • Warehouse keeper in contravention of section or any direction by the Commissioner under section commits an offence and shall be liable on conviction to a fine not exceeding US\$ 1000.

65	Stowage and storage of goods in bonded warehouse.	<ul style="list-style-type: none"> The proper officer to direct manner in which goods are to be deposited in a warehouse and shall not be moved or interfered with without his/her approval. 	<ul style="list-style-type: none"> Warehouse keeper in contravention of section commits an offence and shall be liable on conviction to a fine not exceeding US\$ 1000 and goods in respect of offence shall be liable to forfeiture.
66	Removal of goods from private to general warehouse	<ul style="list-style-type: none"> In contravention with the provisions of the Act by the owner of a private warehouse he may be required to move all goods to a general bonded warehouse, or entered and delivered for home consumption, for export or for use as stores for aircraft or vessels 	<ul style="list-style-type: none"> In contravention the proper officer may cause such goods to be taken to a Customs warehouse to be dealt with in accordance with S. 42.
67	Warehouse keeper to produce goods deposited	Warehouse keeper shall always produce on request all goods deposited in the bonded warehouse	<ul style="list-style-type: none"> In contravention and in absence of satisfactory explanation to the proper officer commits an offence and shall be liable on conviction to a fine of ten percent of the dutiable value of each package not so produced and in addition duties shall be paid.

			<ul style="list-style-type: none"> • A warehouse keeper who takes, substitutes etc commits an offence and shall be liable to a fine of twenty-five percent of the dutiable value of the goods substituted or taken.
73	Entry of cargo for export.	<ul style="list-style-type: none"> • As provided in the Act cargo for export on any aircraft or vessel shall be entered by the owner including full particulars supported by documentary evidence of the goods. 	<ul style="list-style-type: none"> • On contravention, S. 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
74	Entry outwards of aircraft or vessel	<ul style="list-style-type: none"> • Master or agent of every aircraft or vessel on which goods are to be exported to make outward entry on prescribed form and in prescribed manner, no such entry outwards of such aircraft or vessel shall be made before the whole of the cargo for discharge has been discharged. 	<ul style="list-style-type: none"> • A master or agent Oncontravention, S. 209liability is a fine not exceeding US\$ 5000.
75	Loading	<ul style="list-style-type: none"> • Goods to be put on board any aircraft or vessel departing to a foreign port after being entered, at a time prescribed by the Commissioner, from an approved 	<ul style="list-style-type: none"> • On contravention, S. 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall

		place of loading... etc.	be liable to forfeiture.
76	Provisions relating to personal baggage	<ul style="list-style-type: none"> • Goods that are bona fide personal baggage, goods intended for sale on aircraft or vessel, mail bags and postal articles in course of transmission etc. 	<ul style="list-style-type: none"> • Contravention of S.76- (1) (b) and (d) commits an offence. S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
77	Goods for export not to be discharged in partner states	<ul style="list-style-type: none"> • Except with written permission of the proper officer goods put on board any aircraft or vessel shall not be discharged at any place within the partner state. 	<ul style="list-style-type: none"> • Contravention of S.77 (1) commits an offence. S. 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
78	Provisions relating to export of certain goods	<ul style="list-style-type: none"> • Before any goods are entered for exportation, for transshipment or for use as stores for aircraft or vessels the proper officer may require the owner to give security that such goods shall duly be exported and discharged at the place for which they are so entered within such specified time. On exportation of the said goods, the owner may be required within such reasonable time to produce a certificate from the customs authorities at the 	<ul style="list-style-type: none"> • Contravention of conditions or ss(4) by owner commits an offence. S. 209-liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture. • Master contravening or permits contravention of ss.(2). Liable on conviction to a fine not exceeding US\$ 5000 or imprisonment

		port of discharge of the due discharge thereat of the goods according to the export entry.	for a term not exceeding 3 years and any goods in respect of offence committed shall be liable to forfeiture.
79	Stores for aircraft and vessels.	<ul style="list-style-type: none"> Application to be made by the master or agent of any aircraft or vessel departing to a foreign port for any goods put on board for use of stores. 	<ul style="list-style-type: none"> On contravention, S. 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
80	Short shipment of non-bonded goods.	<ul style="list-style-type: none"> Goods entered for exportation and such goods are not exported in the aircraft or vessel for which the goods are intended for exportation has to make notification to the proper officer within 48 hours or as the proper officer may allow of the departure of the aircraft or vessel. 	<ul style="list-style-type: none"> S. 80 (2) contravention, commits an offence and shall be liable on conviction to a fine not exceeding US\$ 500.
82	Goods liable to export duty	<ul style="list-style-type: none"> Any goods liable to export duty shall not be exported until the duty stated on the export entry is paid. 	<ul style="list-style-type: none"> Misrepresentation of particulars on the export entry owner of such goods commits an offence, S. 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall

			be liable to forfeiture.
83	Vehicles departing overland	<ul style="list-style-type: none"> Vehicles departing overland from the partner state shall only be allowed to depart from a customs port. The person departing shall report to the officer, furnish information on particulars of the vehicle, answer relevant questions, produce any relevant documents demanded from him, make due entry of the vehicle and any of such goods. 	<ul style="list-style-type: none"> On contravention, s 209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
84	Departure overland otherwise than by vehicle	<ul style="list-style-type: none"> A person departing from a partner state shall if he has any goods in his possession before crossing any frontier; furnish information concerning any such goods, answer relevant questions, produce any relevant documents demanded from him, make due entry of such goods. 	<ul style="list-style-type: none"> S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shall be liable to forfeiture.
88	Clearance required for departure to foreign port	<ul style="list-style-type: none"> Before departure of a vessel or an aircraft to a foreign port must acquire a certificate of clearance. 	<ul style="list-style-type: none"> Master or agent is liable under S.209 fines not exceeding US\$ 5000.
89	Grant of clearance	<ul style="list-style-type: none"> A master or agent wishing to depart shall apply for a certificate of clearance which shall be granted on satisfaction that all 	<ul style="list-style-type: none"> Master or agent is liable under S. 209 fines not exceeding US\$ 5000.

		<p>provisions of the Act in relation to the aircraft or vessel, its cargo, stores, baggage, crew, and passengers, have been complied with . For any vessel of 250 tons register clearance may be granted on an undertaking. Upon granting of such certificate failure to depart from the limits of the port, it is cancelled and should return thereof.</p>	
90	Clearance certificate to be produced	<ul style="list-style-type: none"> • Upon boarding any aircraft or vessel in a partner state after clearance an officer may require the master to produce a certificate of clearance and answer any questions relating to the aircraft or vessel. 	<ul style="list-style-type: none"> • Master shall liable under S.209 fines not exceedingUS\$ 5000.
91	Deficiency or surplus in cargo or stores	<ul style="list-style-type: none"> • Any goods or stores found on any vessel or aircraft shall be indicated on the manifest. • Master of vessel or aircraft shall account for all goods & store entered on arrival. • Goods on previous arrival of vessel or aircraft reported as stores shall be accounted for. 	<ul style="list-style-type: none"> • S.209 liability is a fine not exceeding US\$ 5000 and goods in respect of offence committed shallbe liable to forfeiture. • Master liable under S. 209 fines not exceeding US\$5000. • Liable under S. 91(3) to a fine of 10% of the value

			of goods and to pay the duties on the deficiency of the goods at the rate chargeable upon importation of similar goods.
92	Aircraft or vessel to bring to at boarding station.	<ul style="list-style-type: none"> • Every aircraft or vessel departing to a foreign port shall be brought to the boarding station when required to do so by the proper officer. 	<ul style="list-style-type: none"> • Master shall be liable under S.209 fines not exceeding US\$ 5000.
99	Loading, etc., of coast-wise and transfer cargo	<ul style="list-style-type: none"> • Subject to written permission and such conditions , loading or unloading shall be at prescribed times, approved places, goods unloaded shall be conveyed to a customs area etc. 	<ul style="list-style-type: none"> • Liability on contravention under S. 99 (2) on conviction to a fine not exceeding US\$ 250 and any goods in respect of which such offence has been committed, and any vehicle in which such goods were transferred shall be liable to forfeiture and any coasting aircraft or coasting vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.
100	Transire required	<ul style="list-style-type: none"> • Proper officer grants transire 	<ul style="list-style-type: none"> • On contravention liability

	for departure coast-wise and transfer	after an account of all cargo on aircraft or vessel.	S. 100 (2) on conviction to a fine not exceeding US\$500 and coasting aircraft or coasting vessel in relation to which such offence has been committed may be seized and detained until the fine is paid.
101	Transire to be delivered on arrival	<ul style="list-style-type: none"> Master or agent of any aircraft or vessel on arrival at any port is under obligation to deliver goods, in case of a vessel of two hundred and fifty ton register or more, such transire may delivered within 24 hours of arrival. 	<ul style="list-style-type: none"> Contravention, liability to a fine not exceeding US\$500 and any goods in respect of which such offence has been committed shall be liable to forfeiture, coasting vessel or aircraft may be seized and detained until the fine is paid.
102	Power of Commissioner to vary procedure	<ul style="list-style-type: none"> Commissioner may permit any coasting aircraft or coasting vessel to be loaded, unloaded, and such other conditions as maybe imposed. 	<ul style="list-style-type: none"> Contravention of conditions commits an offence shall be liable to a fine not exceeding US\$1500 and any goods in respect of which such offence has been committed shall be liable to forfeiture, and the aircraft or vessel in

			relation to which such offence committed may be seized and detained until the fine paid.
104	Coasting vessel and goods, not to deviate from voyage	<ul style="list-style-type: none"> • Master or agent of any coasting aircraft or vessel that deviates from its voyage or discharged any goods must report and account to the satisfaction of the proper officer. 	<ul style="list-style-type: none"> • Contravention offender liable to a fine not exceeding US\$5000 and the goods shall be forfeited; aircraft and vessel shall be detained until the fine is paid.
105	Examination of coasting vessel and goods	<ul style="list-style-type: none"> • Goods on board or unloaded from any aircraft or vessel may be examined and the owner may be required to unpack or open and to repack the goods at the expense of the owner. 	<ul style="list-style-type: none"> • A master fails to comply commits an offence and shall be liable on conviction to a fine not exceeding US\$250 and the aircraft or vessel may be seized and detained until the fine is paid.
117	Exemption from import duty of temporary imports.	<ul style="list-style-type: none"> • Temporary imports shall be exempt upon satisfaction by the proper officer, deposit of security and upon fulfillment of conditions set by the proper officer. Such goods to be exported within twelve months from the date of importation. 	<ul style="list-style-type: none"> • ss(5) Contravention, goods shall be liable to duty as from date of importation. • Subject to ss(5), importer who fails to export, sells, alters or replaces, or modifies the goods or parts thereof commits an offence and is liable on

			conviction, to a fine of twenty percent of the dutiable value and goods liable to forfeiture.
119	Goods imported duty free liable to certain duties on disposal	<ul style="list-style-type: none"> • Goods entered free of duty or at a reduced rate on disposal shall be liable to import duty at a rate applicable at the time of disposal provided ownership is transferred by way of bequest to or inheritance by another person. 	<ul style="list-style-type: none"> • Acquisition of the goods with knowledge of importation free of duty commits offence, liable to a fine not exceeding US\$5000, goods disposed off liable to forfeiture.
131	Agency notices	<ul style="list-style-type: none"> • The Commissioner by written notice may appoint any person for purposes of collecting duty due under the Act from the agent of the debtor. 	<ul style="list-style-type: none"> • Any agent so appointed who makes any false or misleading statement or conceals any material fact commits an offence and shall be liable on conviction to a fine not exceeding US\$2500 or to imprisonment for a term not exceeding three years or both.
149	Power to require vessels, etc., to bring to	<ul style="list-style-type: none"> • A master of an aircraft or vessel shall bring the same for boarding on being signaled to by any person in the service of Government of a partner state or in the service of the Customs for boarding by the proper officer. 	<ul style="list-style-type: none"> • Contravention master commits an offence and shall be liable; <ul style="list-style-type: none"> a) In case of a vessel of less than 250 tons register to a fine not exceeding

			<p>US\$2000 and the vessel shall be liable to forfeiture.</p> <p>b) The master of an aircraft or vessel of 250 tons register or more a fine not exceeding US\$5000 and the aircraft or vessel may be seized and detained until the fine is paid or security therefore given.</p>
150	Power to require vessel, etc., to depart	<ul style="list-style-type: none"> • A master of an aircraft or vessel within the partner state shall depart from the partner state within 12 hours when required to do so by the proper officer unless it is registered in any of the partner state. 	<ul style="list-style-type: none"> • Contravention commits an offence and shall be liable; <ul style="list-style-type: none"> a. In case of a master of a vessel of less than 250 tons register, to a fine not exceeding US\$2500 and a vessel in respect of which such offence has been committed shall be liable to forfeiture; b. In case of the master of an

			<p>aircraft or of a vessel of 250 tons register or above to a fine not exceeding US\$5000, release shall be after the fine is paid or security given.</p>
152	Power to board vessel, etc., and search	<ul style="list-style-type: none"> In the course of duty of an officer may board and search any vessel or aircraft in a partner state, require the unloading of goods on an aircraft or vessel. Cases where free access to an aircraft or vessel or container therein is denied, may enter by use of necessary force. 	<ul style="list-style-type: none"> Master of an aircraft or vessel who contravenes S.152(1) commits an offence and is liable under S. 209, to fines not exceeding US\$ 5000. Contravention of S. 152 (3) liable on conviction to a fine not exceeding US\$1000. Goods shall be forfeited. Any goods found on a vessel or aircraft and on subsequent boarding no account can be made for them, master liable to fine equal to 10% of the dutiable value of the goods & to payment of the duties thereon.

153	Power to stop vehicle suspected of conveying uncustomed good, etc	<ul style="list-style-type: none"> On suspicion a vehicle is carrying uncustomed goods may stop and search such vehicle any may be unloaded at the expense of the owner. Further an officer may access any place in such a manner including the use of force where it may deem necessary. 	<ul style="list-style-type: none"> Refusal to stop/permit search of vehicle commits an offence and is liable under S. 209; fines not exceeding US\$ 5000 and the goods are liable to forfeiture.
155	Power to search persons	<ul style="list-style-type: none"> An officer may on reasonable grounds search a person on suspicion of possession of uncustomed goods. 	<ul style="list-style-type: none"> Any goods found upon search shall be liable to forfeiture.
157	Power to search premises	<ul style="list-style-type: none"> An officer may on reasonable grounds that on any premises there are any uncustomed goods or documents related thereto enter upon such premises, require the owner or occupier to answer questions and produce any documents relating thereto. 	<ul style="list-style-type: none"> A person who breaks or interferes with a customs seal or locks etc placed by an officer commits an offence and shall be liable on conviction to a term of imprisonment not exceeding three years or a fine not exceeding US\$2500. Goods sealed in premises and cannot be accounted for owner or occupier commits an offence and shall be liable on conviction to a fine equal

			to 25% of the value of the goods or to imprisonment for a term not exceeding 5 years.
160	Licensing of bonded factories	<ul style="list-style-type: none"> • Subject to such conditions as may be, the Commissioner may impose, issue a licence to any person to manufacture goods under bond, and may refuse to issue a licence or in writing, suspend, revoke or refuse to renew a licence on the grounds stated in the notice. 	<ul style="list-style-type: none"> • Use of premises for manufacturing under bond without a licence commits an offence and shall be liable on conviction to a fine not exceeding US\$5000 or to imprisonment for a term not exceeding 3 years or both; and any goods in respect to which an offence has been committed shall be liable to forfeiture.
161	Entry of premises as bonded factories	<ul style="list-style-type: none"> • Licencee to make a valid entry on the use of a building, room etc and with prior permission of the Commissioner, an alteration in shape, position or capacity to a building etc. 	<ul style="list-style-type: none"> • Contravention commits an offence and is liable under S. 209; fines not exceeding US\$ 5000
162	Entry of plant machinery, etc. for exportation or home consumption	<ul style="list-style-type: none"> • A manufacturer who ceases to be licenced shall enter and deliver all the plant, machinery and equipment, raw materials or manufactured goods in the 	<ul style="list-style-type: none"> • Liability on contravention of specified time ; all the plant, machinery and equipment, raw materials or manufactured goods

		bonded factory within a time specified by the Commissioner.	shall be liable to forfeiture.
163	Manufacturer to provide facilities	<ul style="list-style-type: none"> Manufacturer shall facilitate the proper officer with all necessities in the management of the bond and operations shall cease where there is contravention. 	<ul style="list-style-type: none"> Contravention commits an offence and is liable under S. 209; fines not exceeding US\$ 5000
164	Importation of equipment machinery, raw materials, etc.	<ul style="list-style-type: none"> For the manufacture of goods under bond all plant, machinery, spares and imported raw materials shall be delivered to the bonded factory within forty five days subject to such conditions as the Commissioner may prescribe and all manufactured goods shall be entered for either exports or home consumption within such time as may be imposed. 	<ul style="list-style-type: none"> Contravention commits an offence and is liable under S. 209; fines not exceeding US\$ 5000 Goods under bond all plant; machinery, spares and imported raw materials shall be liable to forfeiture if not delivered within 45 days in contravention of conditions imposed by the Commissioner.
166	Goods from bonded factory may be entered for home consumption	<ul style="list-style-type: none"> Subject to such conditions as the Commissioner may permit goods manufactured in a bonded factory to be entered for home consumption 	<ul style="list-style-type: none"> Contravention commits an offence and shall be liable on conviction to a fine of US\$5000 or fifty percent of the ex-factory value of the raw materials or manufactured goods, whichever is higher, or to

			imprisonment for a term not exceeding 3 years or both; and the goods in respect of which the offence has been committed shall be liable to forfeiture.
168	Removal of goods or waste for home consumption	<ul style="list-style-type: none"> • Subject to Customs laws and such conditions as the Commissioner may impose and on payment of duties due, goods may be removed from an export zone or a free port to be entered for home consumption. 	<ul style="list-style-type: none"> • Contravention of any of the conditions is an offence liable under S209 to a fine not exceeding US\$5000 and goods in respect of which such offence has been committed shall be liable to forfeiture. • Removal of goods without authority of Commissioner commits an offence and shall be liable on conviction to a fine of US\$5000 or fifty percent of the ex-factory value of the raw materials or manufactured goods, whichever is higher, or to imprisonment for a term not exceeding 3 years or both; and the goods in

			respect of which the offence has been committed shall be liable to forfeiture.
175	Compensating products entered for home consumption	<ul style="list-style-type: none"> Subject to such laws and to such conditions as may be imposed by the Commissioner on payment of duties permit goods in unaltered state or compensating products to be entered for home consumption. 	<ul style="list-style-type: none"> Contravention, commits an offence and is liable under S. 209; fines not exceeding US\$ 5000 and any goods in respect of such offence has been committed shall be liable to forfeiture.
191	Unauthorised access to or improper use of Customs computerised system	<ul style="list-style-type: none"> Any person shall be permitted by the Commissioner to lawfully gain access to any Customs computerised system and shall use the same under confidentiality. 	<ul style="list-style-type: none"> Contravention, commits an offence and shall be liable on conviction <ul style="list-style-type: none"> a. In case of an individual, to imprisonment for term not exceeding two years or to a fine not exceeding US\$5000; or b. In case of a corporate, to a fine not exceeding US\$25000.
192	Interference with Customs computerised	<ul style="list-style-type: none"> A person Shall not knowingly falsify any record or information stored in, or damage or impair, 	<ul style="list-style-type: none"> On contravention liable on conviction to imprisonment for a term

	system	damage or impair any duplicate tape or disc or other medium on which any information obtained from, any customs computerised system.	not exceeding 3 years or to a fine not exceeding US\$10,000.
193	Conspiring to contravene provisions of the Act	<ul style="list-style-type: none"> • A person who agreeing with another person or persons to contravene any of the provisions of the Act. 	<ul style="list-style-type: none"> • Commits an offence and liable on conviction to imprisonment for a term not exceeding 5 years.
194	Offences with violence	<ul style="list-style-type: none"> • Any person who uses force or harms any officer while on duty or commits any mischief on any property in the service of Customs • A person who while committing an offence under this Act is armed with any fire arm or other offensive weapon or while so armed is found with any goods liable to forfeiture under this Act, • A person who while committing an offence is disguised in any way; or while disguised, is found with any goods liable to forfeiture, • A person who does any act for the purpose of preventing the seizure of goods , or for securing of such goods after they have 	<ul style="list-style-type: none"> • Commits an offence an offence and shall be liable on conviction to imprisonment for a term not exceeding 20 years; or • Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 10 years; or • Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years. • Commits an offence under S209 is liable to a fine not exceeding US\$5000.

		been seized; or rescues any person arrested for any offence under the Act; or obstructs any officer in the execution of his or her duty,	
195	Removing or defacing customs seals	<ul style="list-style-type: none"> No person shall willfully remove any Customs seal from any ship, aircraft, vehicle, train or package without the proper officer or willfully alters, defaces, obliterates or imitates, any mark placed by an officer. 	<ul style="list-style-type: none"> Contravention commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years or to a fine not exceeding US\$2500 or both.
196	Inducing another to commit offence	<ul style="list-style-type: none"> A person who by any means procures or induces or authorizes another person to procure or induce, any other person to commit or assist in the commission of an offence under the Act. 	<ul style="list-style-type: none"> Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 1 year.
197	Offence to warn offender	<ul style="list-style-type: none"> A person with intent to obstruct any officer in the execution of his or her duty, warns, or does any act for the purpose of warning, any other person engaged in the commission of an offence under the Act 	<ul style="list-style-type: none"> Commits an offence and shall be liable on conviction to imprisonment for the term not exceeding 2 years or to a fine not exceeding US\$2500 or both
198	Offence to assume the character of	<ul style="list-style-type: none"> Any person who holds out, or takes or assumes the name, designation, character or 	<ul style="list-style-type: none"> Commits an offence and shall be liable on conviction to

	officer	appearance of an officer not being an officer	imprisonment for a term not exceeding 3 years in addition to any other punishment to which he or she may be liable for the commission of any unlawful act
199	Master of vessel, etc., used for smuggling commits an offence	<ul style="list-style-type: none"> • Master of any aircraft or vessel, or a person in charge of a vehicle, within the partner state in any way used for concealing, conveying smuggled goods and or from which cargo has been thrown over board in order to prevent seizure. 	<ul style="list-style-type: none"> • Commits an offence and shall be liable to; <ul style="list-style-type: none"> i. In case of a vessel of less than 250 tons register, to a fine not exceeding US\$7000 and any vessel and goods in respect of which such offence has been committed shall be liable to forfeiture; ii. In case of the master of an aircraft or vessel of 250 ton register or more, to a fine not exceeding US\$10,000; and the aircraft or vessel in respect of which such offence has been committed may be seized and detained until the fine is paid or

			<p>security given, and any goods in respect of which such offence has been committed shall be liable to forfeiture;</p> <p>iii. In case of the person in charge of a vehicle, to a fine not exceeding US\$5000 and the vehicle and goods in respect of which such offence has been committed shall be liable to forfeiture.</p>
200	Offences related to prohibited, restricted, and uncustomed goods	<ul style="list-style-type: none"> • A person who on importation or carrying coastwise, unloads, exports, acquires, has in his possession, keeps or conceals, or procures to be kept any goods he or she knows or ought to have known as prohibited goods; or any restricted goods contrary to the conditions regulating the importation of such ; 	<ul style="list-style-type: none"> • Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 5 years or to a fine equal to 50% of the dutiable value of the goods involved, or both.
202	Offence to import or export concealed goods	<ul style="list-style-type: none"> • A person who imports or exports any goods which are concealed in any way; packed in a manner likely to deceive any officer; contained in any package of 	<ul style="list-style-type: none"> • Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 5 years or

		which the entry does not correspond with such goods.	to a fine equal to 50% of the value of the goods involved.
203	Offence to make or use false documents	<ul style="list-style-type: none"> A person shall not in any matter relating to the Customs utter any document, provide information or make a claim which is false or incorrect in any particular, deals with goods subject to customs control without authority, have in his possession any blank or incomplete invoice. 	<ul style="list-style-type: none"> Commits an offence and shall be liable on conviction to imprisonment for a term not exceeding 3 years or to a fine not exceeding US\$10,000
204	Offence to refuse to produce documents	<ul style="list-style-type: none"> A person shall when required in accordance with the Act produce any book, document, or other thing, in his or her possession or under his/her control or to perform any act. 	<ul style="list-style-type: none"> Contravention, commits an offence and is liable under S. 209; fines not exceeding US\$ 5000
205	Offence to interfere with Customs gear	<ul style="list-style-type: none"> No person shall cut away, cast adrift, destroy damage, deface, or in any way interfere with, any aircraft, vessel, vehicle, buoy, anchor, chain, rope, mark, or other thing used for the purpose of Customs. 	<ul style="list-style-type: none"> Contravention, commits an offence and shall be liable on conviction to a fine not exceeding US\$2500
206	Uncustomed goods found to be reported	<ul style="list-style-type: none"> A person finding any Uncustomed goods on land or floating upon, or sunk in, sea shall report such discovery to the 	<ul style="list-style-type: none"> Contravention, commits an offence and shall be liable on conviction to a fine not exceeding

		nearest officer.	US\$2500 and any goods in respect of which such offence was committed shall be liable to forfeiture.
207	Goods offered on pretence of being smuggled	<ul style="list-style-type: none"> No goods shall be offered under the pretence that these are Uncustomed goods. 	<ul style="list-style-type: none"> Whether or not such goods are Uncustomed shall be liable to forfeiture.
208	Aiders and abettors, etc	<ul style="list-style-type: none"> No person shall aid, abet, counsel or procure the commission of an offence under the Act. 	<ul style="list-style-type: none"> Commits an offence and shall be liable to a penalty prescribed for such offence under the Act.
211	Vessels, etc., liable to forfeiture	<ul style="list-style-type: none"> Any vessel, vehicle, animal or other thing made use in the importation, landing, removal, conveyance, exportation or carriage coastwise, of any goods liable to forfeiture under the Act. 	<ul style="list-style-type: none"> Shall be liable to forfeiture except an aircraft or any vessel of 250 tons register or more shall be liable to a fine not exceeding US\$10,000; and such aircraft or vessel may be seized and detained until the fine is paid or security given.
234	Provisions relating to documents	<ul style="list-style-type: none"> Any person required to submit documents in relation to any goods to the proper officer such documents shall be in correct English translation, original and in duplicate. 	<ul style="list-style-type: none"> Failure to comply commits an offence and is liable under S. 209; fines not exceeding US\$ 5000

244	Licensing of Vessel conveying goods subject to Customs control	<ul style="list-style-type: none"> • A person who, without the permission in writing of the proper officer, uses any unlicensed vessel for the conveyance of any goods subject to Customs control, or uses any unlicensed vehicle for the conveyance of goods to which other legislation of any of the Partner States applies 	<ul style="list-style-type: none"> • S 244 (2) He /She shall be liable to a fine not exceeding five thousand dollars.
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235	Production of documents	<ul style="list-style-type: none"> • The proper officer may within 5 years require the owner of any goods or an person in possession of any documents relating to any imported goods- <ul style="list-style-type: none"> a. to produce all books, records and documents relating in any way to the goods; and b. to answer any question in relation to the goods; and c. to make declaration with respect to the weight, number, measure.....etc as the proper officer may deem fit. 	<ul style="list-style-type: none"> • Failure to comply commits an offence and is liable under S. 209; fines not exceeding US\$ 5000
244	Licencing of vessel conveying goods subject to Customs control	<ul style="list-style-type: none"> • The Commissioner may licence any vessel or vehicle on application used in the conveyance of any goods subject to Customs control. 	<ul style="list-style-type: none"> • Any person who uses a vessel in contravention of S244 commits an offence and shall be liable to a fine not exceeding US\$5000.

Reg.	GUIDE NOTES	EXPLANATORY NOTES	PUNISHMENT/PENALTY
24	Crew Duty free stores		A person who contravenes the provision of this regulation commits an offence, & is liable under R.215 to a fine not exceeding US\$5000.
42	Entry.	<ul style="list-style-type: none"> A person shall not enter the baggage room or any other place set aside for examination of baggage except a person permitted by the customs. 	<ul style="list-style-type: none"> A person who contravenes this regulation commits an offence and shall be liable to a fine not exceeding US\$1000.
44	Baggage to be taken to examination place	<ul style="list-style-type: none"> Baggage and uncustomed goods in possession of persons under S44 of the Act to be taken to the nearest place appointed for examination of baggage, or any other place the proper officer may direct, removal shall be after payment of duty. 	<ul style="list-style-type: none"> A person who contravenes the provision of this regulation commits an offence, & is liable under R.215 to a fine not exceeding US\$5000.
57	Licencing icds		<ul style="list-style-type: none"> A person who contravenes the provision of this regulation commits an offence, & is liable under R.215 to a fine not exceeding US\$5000.
58	Licensing of	<ul style="list-style-type: none"> All cargo destined to any internal 	<ul style="list-style-type: none"> A person who contravenes

	internal container depot cargo not to be interfered with.	container depot shall not be dealt with in any manner without the authority of the proper officer.	this regulation commits an offence & under S.15(5) is liable to a fine not Exceeding US\$1000.
61	Owner to keep internal container depot in proper state of repair.	<ul style="list-style-type: none"> • A person shall not make any alteration or additions to any container depot without obtaining the permission of the commissioner. 	<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
77	Alteration to a bonded ware house.	<ul style="list-style-type: none"> • A person shall not make any alterations to a bonded ware house without obtaining the permission of the Commissioner. 	<ul style="list-style-type: none"> • Contravention is an offence & under R.77(2) is liable to a fine not exceeding US\$1000.
79	Bonded warehouse to be numbered.	<ul style="list-style-type: none"> • Bonded warehouses shall be distinguished by numbers, with the words "Customs Bonded Ware house", "Duty Free Shop" and the number allocated to be marked at the principle entrance or any place the proper officer may approve. 	<ul style="list-style-type: none"> • A person who contravenes the provision commits an offence under R.79(4) liable to a fine not exceeding US\$500.
80	Licensee to submit returns.		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
93	Master to submit passenger list		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an

			offence liable under R.215 to a fine not exceeding US\$5000.
98	Transfer of stores		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
101	Production of stores before shipment		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
103	Exportation by overland routes		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
104	Diversion from overland routes		
125	Unloading & examination of coastwise cargo		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
152	Operates as an agent without a licence		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding

			US\$5000.
156	Alterations to abandoned factory		
157	Failure to number & inscribe words bonded factories		
163	Bonded factories licensee's failure to submit returns		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
213	Bringing unlicensed vessel within 50 meters of any vessel without permission		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.
214	Using licensed vessel fitted with hatches for the conveyance of any warehoused goods, goods under duty drawback, dutiable goods intended for transshipment, restricted goods & others the Commissioner may determine		<ul style="list-style-type: none"> • A person who contravenes this regulation commits an offence liable under R.215 to a fine not exceeding US\$5000.

