GOVERNMENT NOTICE NO. 3

CUSTOMS AND EXCISE ACT

(CAP. 42:01)

CUSTOMS AND EXCISE (DUTY FREE WEEK) REGULATIONS, 2022

IN EXERCISE of the powers conferred by section 175 (1) as read with section 96 (1) of the Customs and Excise Act, I, FELIX LAFIEL MLUSU, Minister of Finance, make the following Regulations—

Citation

1. These Regulations may be cited as the Customs and Excise (Duty Free Week) Regulations, 2022.

Interpretation

2. In these Regulations, unless the context otherwise requires—

"duty free week" means the period appointed by the Minister during which payment of duties appearing in any tariff may be suspended in accordance with the conditions set out hereunder; and

"eligible importer" means an importer who qualifies to import goods free of duty under these Regulations.

Taxes suspended in duty free week

3. Notwithstanding the provisions of the Act, during any duty free week, certain goods may be imported free of any import duty, import excise and import valued added tax to which such goods would, but for the provisions of these Regulations, be liable.

Provisions of the Act, etc

4. During any duty free week, all other provisions of the Act and any applicable laws, including—

(*a*) payment of processing fees on importation; and

(*b*) production of import licences or permits,

shall apply, *mutatis mutandis*, to these Regulations.

Goods that qualify for suspension

5. Where a duty free week has been declared, only the following goods shall qualify for suspension of duties under regulation 3—

(*a*) goods whose customs value for duty purpose does not exceed US$3000; and

(*b*) only those goods imported and entered for clearance during the duty free week.

Taxpayer Identification Number

6. An importer who is claiming for qualification for suspension of duties under these Regulations shall have a Taxpayer Identification Number.

Qualification for suspension of duties

7.— (1) An importer shall, during the period within which the duty free week shall be applicable, qualify for suspension only once.

(2) An incorporated business shall not qualify to import goods free of duty under these Regulations.

Clearance procedure

8. An eligible importer shall be required to submit his National Identification Card for verification of Taxpayer Identification Number by an officer.

Use of Customs Procedure Code 495

9.— (1) An eligible importer shall, during a duty free week, clear the goods under these Regulations through the use of Customs Procedure Code 495 of the Customs and Excise (Tariffs) Order.

(2) An eligible importer under subregulation (1) shall not be required to obtain prior approval for the use of Customs Procedure Code 495.

(3) Upon payment of an appropriate processing fees, the customs processing system shall automatically select all Customs Procedure Code 495 declarations for physical examination and further processing by customs.

(4) Where upon physical examination, the goods are found to not qualify under Customs Procedure Code 495, as a result of false information submitted by the importer, all applicable import duties shall apply in full.

(5) All goods that qualify under Customs Procedure Code 495 after physical examination shall be processed as such and released from customs control.

Declaration Form

10. An eligible importer shall be required to clear the goods using Customs Declaration Form 12 which shall be lodged by a customs agent.

Made this 14th day of January, 2022.

F.L. MLUSU
Minister of Finance

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