
S. I. _____ OF 2013

CUSTOMS MANAGEMENT ACT 2011

(Act 22 of 2011)

**Customs Management (Amendment) (Importation and exportation of goods by post)
Regulations, 2013**



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- c. printed matter not liable for import duties and/or taxes and not subject to any prohibitions or restrictions for the time being in force at the time when they are presented to Customs-

Consignments sent by letter or parcel post other than those referred to at paragraph (a) (i), provided they are accompanied by a CN22 and/or CN23 declaration.

(b) for export:

- (i) at the time when they are accepted by the postal authorities, in the case of consignments sent by letter and parcel post which are not liable to export duties and/or taxes;
- (ii) at the time of their presentation to Customs, in the case of consignments sent by letter and parcel post which are not liable to export duties and/or taxes provided they are accompanied by a CN22 and/or CN23 declaration

- (2) The consignee, in the cases referred to in paragraph 1A, and the consignor, in the cases referred to in paragraph 1B, shall be considered to be the declarant and, where applicable, the debtor. The Minister of Finance may provide that the postal operator shall be considered as the declarant and, where applicable, as the debtor.
- (3) For the purposes of paragraph 1, goods not liable to duties and/or taxes, or prohibitions or restrictions in force, shall be considered to have been presented to Customs within the meaning of Regulation 6 (1), the Customs declaration to have been accepted and release granted:
 - (a) in the case of imports, when the goods are delivered to the consignee;
 - (b) in the case of exports, when the goods are accepted by the postal authorities
- (4) Where a consignment sent by letter or parcel post is presented to customs without a CN22 and/or CN23 declaration or where such declaration is incomplete, Customs shall determine the form in which the customs declaration is to be made or supplemented.
- (5) The foregoing provision is without prejudice to any offence or forfeiture provisions in relation to undeclared or partially declared goods.

(b) any goods suspected of being imported or exported contrary to any prohibition or restriction in force with respect thereto under any law

(2) All such detentions shall be transferred forthwith to the proper officer.

(3) The proper officer may open and examine the detained items in the following circumstances –

(a) in the presence of the person to whom the item is addressed; or

(b) if, after notice in writing from the proper officer requiring his attendance has been left or forwarded by post to the address on the item, the addressee fails to attend at the requested time and date or to explain his inability to so attend

11. (1) If on examination the proper officer discovers uncustomed, prohibited or restricted goods, such goods are, liable to forfeiture and subject to seizure and may be detained or seized accordingly.

Presence of postal operator

(2) Where on examination detained items are found not to contain any dutiable, taxable, prohibited or restricted goods, the postal items shall be returned to the postal authority for onward transmission to the addressee.

12. (1) The Assistant Commissioner of Customs shall designate the categories of postal items which shall be produced to Customs at exportation for the purposes of Customs control.

(2) The Assistant Commissioner of Customs shall not, as a general rule, require postal packets to be produced to Customs at exportation for the purposes of Customs control unless they contain goods-

Exportation Postal Articles

(a) the exportation of which must be certified;

(b) which are subject to export prohibitions or restrictions for the time being in force;

(c) which are subject to export duties and/or taxes; or

