

No. 32 of 2020.

Customs (2021 Budget)(Amendment) Act 2020.

Certified on : 1st JAN 2021



No. 32 of 2020.

Customs (2021 Budget)(Amendment) Act 2020.

ARRANGEMENT OF SECTIONS.

1. Provision of accommodation on wharfs, etc. (Amendment of Section 9).
2. Working days and hours (Amendment of Section 11).
3. Customs control of goods (Amendment of Section 16).
4. Access to a customs controlled area (Amendment of Section 16A).
5. Power to question persons in a customs controlled area (Amendment of Section 16B).
6. Providing customs with information about people issued with security identification cards (Amendment of Section 16C).
7. Requirement to display signs at a customs controlled area (Amendment of Section 16E).
8. Entries (Amendment of Section 19).
9. Release of goods without entry (Amendment of Section 19A).
10. Dealing with entered goods (Amendment of Section 21).
11. Regulation of imports (Amendment of Section 23).
12. Entry of ships, aircraft and vehicles (Amendment of Section 23).
13. Bringing to and landing generally (Amendment of Section 26).
14. Bringing to or landing on signal (Amendment of Section 27).
15. Facilitation of boarding by officers (Amendment of Section 28).
16. Movement to and from place of unloading (Amendment of Section 29).
17. Report of cargo passengers and crew (Amendment of Section 30).
18. Report of wrecked ship or aircraft (Amendment of Section 31).
19. Report of derelict, etc., goods (Amendment of Section 32).
20. Breaking bulk (Amendment of Section 36).
21. Unshipment (Amendment of Section 37).
22. Landing of goods on permit (Amendment of Section 38).
23. Control of exports (Amendment of Section 41).
24. Entries in regard to arms, explosives, etc. (Amendment of Section 43).
25. Shipping of goods (Amendment of Section 44).
26. Short-shipped goods (Amendment of Section 45).
27. Certificates of clearance (Amendment of Section 47).
28. Shipment of unspecified goods (Amendment of Section 48).
29. Bringing to at proper station, etc., on departure (Amendment of Section 49).
30. Accounting for missing goods (Amendment of Section 50).
31. Unshipping in Papua New Guinea of goods for export (Amendment of Section 51).
32. Outwards duty free shops (Amendment of Section 54A).
33. Inward duty free shops (Amendment of Section 54B).
34. General duties of licencees (Amendment of Section 55).
35. Warehousing of dangerous goods (Amendment of Section 69).
36. Calling for aid in seizures (Amendment of Section 114).

37. Interpretation of Subdivision C (Amendment of Section 118).
38. Hovering ships, etc. (Amendment of Section 121).
39. Breaking of seals, etc., placed by officers (Amendment of Section 123).
40. Stopping of conveyances (Amendment of Section 124).
41. Production of documents, etc., in cases of seizure (Amendment of Section 131).
42. Person to keep records (Amendment of Section 131A).
43. Authorised officer may require person to produce documents (Amendment of Section 131B).
44. Access, etc., to books, etc. (Amendment of Section 131C).
45. Power to question (Amendment of Section 136).
46. Arrest of persons suspected of smuggling, etc. (Amendment of Section 138).
47. Smuggling (Amendment of Section 149).
48. New Section 149A.

"149A. SMUGGLING TOBACCO PRODUCTS."

49. Use of conveyance for smuggling (Amendment of Section 150).
50. Unauthorised entry on ships, aircrafts, etc. (Amendment of Section 152).
51. Miscellaneous offences (Amendment of Section 153).
52. Bribery of officers, undue influence, etc. (Amendment of Section 154).
53. Rescuing seized goods, etc. (Amendment of Section 156).
54. Collusion and similar offences by officers, etc. (Amendment of Section 157).
55. Unauthorised opening of warehouse (Amendment of Section 158).
56. Unlawful importation or possession of blank invoices (Amendment of Section 159).
57. Evading duty by unauthorised modification of computer program or data (Amendment of Section 159A).
58. Unauthorised disclosure of access code (Amendment of Section 159B).
59. Unauthorised access to computer material (Amendment of Section 159C).
60. Enhanced punishment for offences against Sections 159B and 159C (Amendment of Section 159D).
61. Penalties for offences in relation to narcotic drugs (Amendment of Section 160).
62. General penalty (Amendment of Section 161).
63. Coasters taking in cargo at sea, etc. (Amendment of Section 180).
64. Account of locally-produced goods (Amendment of Section 182).
65. Unauthorised agents (Amendment of Section 184).
66. Goods on commissioned ships or aircraft (Amendment of Section 188).
67. Statutory garnishee (Amendment of Section 191AA).
68. Clearance certificate to be produced to shipowner etc. (Amendment of Section 191AC).
69. Declarations (Amendment of Section 192).
70. Regulations (Amendment of Section 193).



No. of 2020.

AN ACT --

entitled

Customs (2021 Budget)(Amendment) Act 2020,

Being an Act to amend the *Customs Act* (Chapter 101) to increase the penalties for offences under the Act and for related purposes,

MADE by the National Parliament to come into operation on 1 January, 2021.

1. PROVISION OF ACCOMMODATION ON WHARFS, ETC. (AMENDMENT OF SECTION 9).

Section 9 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

2. WORKING DAYS AND HOURS (AMENDMENT OF SECTION 11).

Section 11 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K5,000.00 and not exceeding K10,000.00.”.

3. CUSTOMS CONTROL OF GOODS (AMENDMENT OF SECTION 16).

Section 16 of the Principal Act is amended in Subsection (5) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

4. ACCESS TO A CUSTOMS CONTROLLED AREA (AMENDMENT OF SECTION 16A).

Section 16A of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

Customs (2021 Budget)(Amendment)

5. POWER TO QUESTION PERSONS IN A CUSTOMS CONTROLLED AREA (AMENDMENT OF SECTION 16B).

Section 16B of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K5,000.00 and not exceeding K10,000.00.”

6. PROVIDING CUSTOMS WITH INFORMATION ABOUT PEOPLE ISSUED WITH SECURITY IDENTIFICATION CARDS (AMENDMENT OF SECTION 16C).

Section 16C of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K5,000.00 and not exceeding K10,000.00.”

7. REQUIREMENT TO DISPLAY SIGNS AT A CUSTOMS CONTROLLED AREA (AMENDMENT OF SECTION 16E).

Section 16E of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

8. ENTRIES (AMENDMENT OF SECTION 19).

Section 19 of the Principal Act is amended in Subsection (6) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

9. RELEASE OF GOODS WITHOUT ENTRY (AMENDMENT OF SECTION 19A).

Section 19A of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K5,000.00 and not exceeding K20,000.00.”

10. DEALING WITH ENTERED GOODS (AMENDMENT OF SECTION 21).

Section 21 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

11. REGULATION OF IMPORTS (AMENDMENT OF SECTION 23).

Section 23 of the Principal Act is amended in Subsection (4) by repealing the penalty provision and replacing it with the following:

Customs (2021 Budget)(Amendment)

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K50,000.00 and not exceeding K100,000.00.”

12. ENTRY OF SHIPS, AIRCRAFT AND VEHICLES (AMENDMENT OF SECTION 25).

Section 25 of the Principal Act is amended -

(a) in Subsection (1), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K50,000.00 and not exceeding K100,000.00.”; and

(b) in Subsection (8), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K50,000.00 and not exceeding K100,000.00.”

13. BRINGING TO AND LANDING GENERALLY (AMENDMENT OF SECTION 26).

Section 26 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K50,000.00 and not exceeding K100,000.00.”

14. BRINGING TO OR LANDING ON SIGNAL (AMENDMENT OF SECTION 27).

Section 27 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

15. FACILITATION OF BOARDING BY OFFICERS (AMENDMENT OF SECTION 28).

Section 28 of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

16. MOVEMENT TO AND FROM PLACE OF UNLOADING (AMENDMENT OF SECTION 29).

Section 29 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

Customs (2021 Budget)(Amendment)

17. REPORT OF CARGO PASSENGERS AND CREW (AMENDMENT OF SECTION 30).

Section 30 of the Principal Act is amended -

- (a) in Subsection (4), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”; and

- (b) in Subsection (6), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

18. REPORT OF WRECKED SHIP OR AIRCRAFT (AMENDMENT OF SECTION 31).

Section 31 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

19. REPORT OF DERELICT, ETC., GOODS (AMENDMENT OF SECTION 32).

Section 32 of the Principal Act is amended -

- (a) in Subsection (1), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K20,000.00.”; and

- (b) in Subsection (2), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K20,000.00.”.

20. BREAKING BULK (AMENDMENT OF SECTION 36).

Section 36 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

21. UNSHIPMENT (AMENDMENT OF SECTION 37).

Section 37 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

Customs (2021 Budget)(Amendment)

22. LANDING OF GOODS ON PERMIT (AMENDMENT OF SECTION 38).

Section 38 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

23. CONTROL OF EXPORTS (AMENDMENT OF SECTION 41).

Section 41 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

24. ENTRIES IN REGARD TO ARMS, EXPLOSIVES, ETC. (AMENDMENT OF SECTION 43).

Section 43 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

25. SHIPPING OF GOODS (AMENDMENT OF SECTION 44).

Section 44 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

26. SHORT-SHIPPED GOODS (AMENDMENT OF SECTION 45).

Section 45 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

27. CERTIFICATES OF CLEARANCE (AMENDMENT OF SECTION 47).

Section 47 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K30,000.00 and not exceeding K100,000.00.”.

28. SHIPMENT OF UNSPECIFIED GOODS (AMENDMENT OF SECTION 48).

Section 48 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

Customs (2021 Budget)(Amendment)

**29. BRINGING TO AT PROPER STATION, ETC., ON DEPARTURE
(AMENDMENT OF SECTION 49).**

Section 49 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

30. ACCOUNTING FOR MISSING GOODS (AMENDMENT OF SECTION 50).

Section 50 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

**31. UNSHIPING IN PAPUA NEW GUINEA OF GOODS FOR EXPORT
(AMENDMENT OF SECTION 51).**

Section 51 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

32. OUTWARDS DUTY FREE SHOPS (AMENDMENT OF SECTION 54A).

Section 54A of the Principal Act is amended in Subsection (11) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

33. INWARD DUTY FREE SHOPS (AMENDMENT OF SECTION 54B).

Section 54B of the Principal Act is amended in Subsection (11) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

34. GENERAL DUTIES OF LICENCEES (AMENDMENT OF SECTION 55).

Section 55 of the Principal Act is amended -

(a) in Subsection (1), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”; and

(b) in Subsection (2), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

Customs (2021 Budget)(Amendment)

35. WAREHOUSING OF DANGEROUS GOODS (AMENDMENT OF SECTION 69).

Section 69 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

36. CALLING FOR AID IN SEIZURES (AMENDMENT OF SECTION 114).

Section 114 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K20,000.00.”.

37. INTERPRETATION OF SUBDIVISION C (AMENDMENT OF SECTION 118).

Section 118 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

38. HOVERING SHIPS ETC. (AMENDMENT OF SECTION 121).

Section 121 of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

39. BREAKING OF SEALS ETC., PLACED BY OFFICERS (AMENDMENT OF SECTION 123).

Section 123 of the Principal Act is amended -

(a) in Subsection (1), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”; and

(b) in Subsection (3), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

40. STOPPING OF CONVEYANCES (AMENDMENT OF SECTION 124).

Section 124 of the Principal Act is amended in Subsection (3) by repealing the penalty provision and replacing it with the following:

Customs (2021 Budget)(Amendment)

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

41. PRODUCTION OF DOCUMENTS, ETC., IN CASES OF SEIZURE (AMENDMENT OF SECTION 131).

Section 131 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

42. PERSON TO KEEP RECORDS (AMENDMENT OF SECTION 131A).

Section 131A of the Principal Act is amended -

(a) in Subsection (5), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”; and

(b) in Subsection (6), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

43. AUTHORISED OFFICER MAY REQUIRE PERSON TO PRODUCE DOCUMENTS (AMENDMENT OF SECTION 131B).

Section 131B of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

44. ACCESS, ETC., TO BOOKS, ETC. (AMENDMENT OF SECTION 131C).

Section 131C of the Principal Act is amended -

(a) in Subsection (2), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”; and

(b) in Subsection (4), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

(c) in Subsection (7), by repealing the penalty provision and replacing it with the following:

Customs (2021 Budget)(Amendment)

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

45. POWER TO QUESTION (AMENDMENT OF SECTION 136).

Section 136 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

46. ARREST OF PERSONS SUSPECTED OF SMUGGLING, ETC. (AMENDMENT OF SECTION 138).

Section 138 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”

47. SMUGGLING (AMENDMENT OF SECTION 149).

Section 149 of the Principal Act is amended by repealing Subsection (5) and replacing it with the following:

“(5) The penalty for a breach of Subsections (1), (2) or (3), subject to Sections 163, 164 and 165, a fine not less than K 250,000.00 and not exceeding K500,000.00 or imprisonment for a term not exceeding 20 years, or both.”

48. NEW SECTION 149A.

The Principal Act is amended by inserting after Section 149, the following new section:

“149A. SMUGGLING TOBACCO PRODUCTS.

(1) For the purpose of this section, “tobacco products” means goods classified to heading 2401, 2402 or 2403 of Schedule 1 to the *Customs Tariff Act 1990* (except goods classified to subheading 2403.10.20).

(2) A person, who smuggles or attempts to smuggle tobacco products into Papua New Guinea, whether clandestinely or not, is guilty of an offence.

(3) A person, who conveys or has in his possession any smuggled tobacco products, is guilty of an offence.

(4) A person who conveys or has in his possession any smuggled tobacco products is deemed to have conveyed them, or have them in his possession, as the case may be, unlawfully.

Customs (2021 Budget)(Amendment)

(5) Merchandise on board a ship or aircraft calling at a port or airport in the country but intended for, and consigned to, a port, airport or place outside the country shall not be deemed to be unlawfully importing into the country, if the goods -

- (a) are specified on the ship's or aircraft's manifest; and
- (b) are not transhipped or landed in the country, or are transhipped or landed by authority.

(6) The penalty for a breach of Subsections (2), (3) or (4), subject to Sections 163, 164 and 165, is a fine of not less than K1,000,000.00 and not exceeding K5,000,000.00 or imprisonment for a term not exceeding 20 years, or both.

(7) In addition to any penalty imposed by the Court under Subsection (6), the Court may order the convicted person to pay the Chief Commissioner the amount of customs duties that would otherwise have been avoided plus a sum not exceeding five times the value of the tobacco products.

(8) A person convicted or acquitted of an offence against Subsection (2) or (3) is not liable to proceedings under Section 149 in respect to that conduct.

(9) Section 149A does not apply to the concessions for tobacco products for personal consumption prescribed under Part III of Schedule 1 of the *Customs (Personal Effects) Regulation*.

49. USE OF CONVEYANCE FOR SMUGGLING (AMENDMENT OF SECTION 150).

Section 150 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K50,000.00 and not exceeding K100,000.00.”

50. UNAUTHORISED ENTRY ON SHIPS, AIRCRAFTS, ETC. (AMENDMENT OF SECTION 152).

Section 152 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K20,000.00.”

51. MISCELLANEOUS OFFENCES (AMENDMENT OF SECTION 153).

Section 153 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K100,000.00 and not exceeding K200,000.00.”

Customs (2021 Budget)(Amendment)

52. BRIBERY OF OFFICERS, UNDUE INFLUENCE, ETC. (AMENDMENT OF SECTION 154).

Section 154 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K25,000.00 and not exceeding K100,000.00 or imprisonment for a term not exceeding 5 years, or both.”

53. RESCUING SEIZED GOODS ETC. (AMENDMENT OF SECTION 156).

Section 156 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K25,000.00 and not exceeding K100,000.00 or imprisonment for a term not exceeding 5 years, or both.”

54. COLLUSION AND SIMILAR OFFENCES BY OFFICERS, ETC. (AMENDMENT OF SECTION 157)

Section 157 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K25,000.00 and not exceeding K100,000.00 or imprisonment for a term not exceeding 5 years, or both.”

55. UNAUTHORISED OPENING OF WAREHOUSE (AMENDMENT OF SECTION 158).

Section 158 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”

56. UNLAWFUL IMPORTATION OR POSSESSION OF BLANK INVOICES (AMENDMENT OF SECTION 159).

Section 159 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K100,000.00.”

57. EVADING DUTY BY UNAUTHORISED MODIFICATION OF COMPUTER PROGRAM OR DATA (AMENDMENT OF SECTION 159A).

Section 159A of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”

Customs (2021 Budget)(Amendment)

58. UNAUTHORISED DISCLOSURE OF ACCESS CODE (AMENDMENT OF SECTION 159B).

Section 159B of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

59. UNAUTHORISED ACCESS TO COMPUTER MATERIAL (AMENDMENT OF SECTION 159C).

Section 159C of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

60. ENHANCED PUNISHMENT FOR OFFENCES AGAINST SECTIONS 159B AND 159C (AMENDMENT OF SECTION 159D).

Section 159D of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”.

61. PENALTIES FOR OFFENCES IN RELATION TO NARCOTIC DRUGS (AMENDMENT OF SECTION 160).

Section 160 of the Principal Act is amended -

(a) in Subsection (2), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K250,000.00 and not exceeding K500,000.00 or imprisonment for a term not exceeding 20 years, or both.”; and

(b) in Subsection (3), by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00 or imprisonment for a term not exceeding two years, or both.”.

62. GENERAL PENALTY (AMENDMENT OF SECTION 161).

Section 161 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

Customs (2021 Budget)(Amendment)

63. COASTERS TAKING IN CARGO AT SEA, ETC. (AMENDMENT OF SECTION 180).

Section 180 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

64. ACCOUNT OF LOCALLY-PRODUCED GOODS (AMENDMENT OF SECTION 182).

Section 182 of the Principal Act is amended by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

65. UNAUTHORISED AGENTS (AMENDMENT OF SECTION 184).

Section 184 of the Principal Act is amended in Subsection (5) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K50,000.00.”.

66. GOODS ON COMMISSIONED SHIPS OR AIRCRAFT (AMENDMENT OF SECTION 188).

Section 188 of the Principal Act is amended in Subsection (1) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

67. STATUTORY GARNISHEE (AMENDMENT OF SECTION 191AA).

Section 191AA of the Principal Act is amended in Subsection (4) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

68. CLEARANCE CERTIFICATE TO BE PRODUCED TO SHIPOWNER ETC. (AMENDMENT OF SECTION 191AC).

Section 191AC of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

“Penalty: Subject to Sections 163, 164 and 165, a fine of not less than K10,000.00 and not exceeding K50,000.00.”.

69. DECLARATIONS (AMENDMENT OF SECTION 192).

Section 192 of the Principal Act is amended in Subsection (2) by repealing the penalty provision and replacing it with the following:

Customs (2021 Budget)(Amendment)


“Penalty: A fine of not exceeding K5,000.00.”

70. REGULATIONS (AMENDMENT OF SECTION 193).

Section 193 of the Principal Act is amended by repealing Paragraph (f) and replacing it with the following:

“(f) Subject to Sections 163, 164 and 165, a fine of not less than K20,000.00 and not exceeding K100,000.00.”

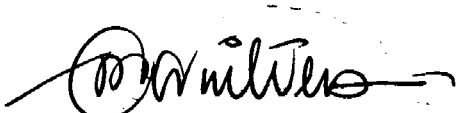
I hereby certify that the above is a fair print of the *Customs (2021 Budget)(Amendment) Act 2020* which has been made by the National Parliament.



Clerk of the National Parliament.

14 JAN 2021

I hereby certify that the *Customs (2021 Budget)(Amendment) Act 2020* was made by the National Parliament on 16 December 2020.



Acting Speaker of the National Parliament.

14 JAN 2021