
S. I. _____ OF 2013

CUSTOMS MANAGEMENT ACT 2011

(Act 22 of 2011)

Customs Management (Provisional and incomplete Declaration) Regulations, 2013

In the exercise of powers conferred by section 270 and section 102 of the Customs Management Act 2011, the Minister of Finance, Trades and Investment hereby makes the following Regulations –

1. These regulations may be cited as the Customs Management (Provisional and incomplete Good Declarations) Regulations, 2013 and shall be deemed to have come into operation on _____ 2013. Citation and commencement
2. For the purpose of these regulations- Provisional declaration is considered as an undertaking
 - “**essential information**” means information that are crucial for the assessment of a good declaration. Such information is -
 - Description of goods including quantity of goods;
 - Value of goods;
 - Origin of goods;
 - “**incomplete declaration**” means a bill of entry which does not contain all the essential information to facilitate the assessment of the good declaration.
 - “**provisional declaration**” means an undertaking by the declarant to produce a final and complete goods declaration or to provide supplementary information to Customs within three months.
 - “**forestalling**” means the payment of duty and tax on goods at the rate in force at the time of the acceptance of the goods declaration in the expectation that the duties and taxes would be increased before the goods could be landed and produced to Customs.
3. A provisional or an incomplete declaration shall be made out on the same form as a complete goods declaration but without all of the details having been included.
4. The Assistant Commissioner of Customs may refuse the lodgement of a provisional or incomplete declaration if essential information is missing or incorrect and may require that provisional description, estimated value and origin be stated with any other particulars that are provisional or incomplete. Refusal of provisional or incomplete declarations
5. Where an incomplete or provisional declaration is accepted, the declarant shall-

- a) provide security by deposit of money or otherwise for the payment of estimated duty as assessed by the Assistant Commissioner of Customs;
 - b) within three months, deliver to the Assistant Commissioner of Customs such particulars or documents required to be contained in or delivered with the provisional and incomplete declaration or substitute a complete goods declaration
6. Where a provisional or incomplete declaration is accepted and the declarant has given security by deposit of money or otherwise to the satisfaction of the Assistant Commissioner of Customs for payment of any outstanding duties and/or taxes, the goods may be delivered without payment of any duty and/or tax chargeable in respect of the goods; but any such duty and/or tax must be paid within such time as the Assistant Commissioner of Customs may direct.
7. Any declarant providing a complete goods declaration with such particulars or documents required to be contained or delivered with a complete goods declaration in respect of any goods for which a provisional declaration was made shall-
 - a) be refunded any payments in excess made in respect of duties and/or taxes payable, provided that the claim is made within six months from the date of the submission of the complete goods declaration or such further period that the Revenue Commissioner may approve;
 - b) pay the difference to Customs Division when the deposit paid is lower than the duties and/or taxes due
8. (1) The applicable rates of duties or taxes, charges and any other measures applicable to the goods, shall be those applicable on the date of acceptance of the provisional or incomplete declaration by the Assistant Commissioner of Customs.
- (2) Where forestalling is established, the applicable rates of duties or taxes, charges and any other measured applicable shall be those applicable on the date on which the Assistant Commissioner of Customs would have accepted the provisional or incomplete declaration if there had not been any forestalling.

Time for
determining rates
of duties, taxes,
etc...

Powers of
Assistant
Commissioner

MADE this Day of 2013