

# THE CUSTOMS AND EXCISE ACT, 2010

## ARRANGEMENT OF SECTIONS

### PART I - PRELIMINARY

1. Short title and Commencement
2. Interpretation

### PART II - ADMINISTRATION

#### Administration of Customs Activity

3. Responsibility for administration, etc.
4. Uniform and identification cards
5. Financial and other accountability
6. Customs seal and flag
7. Officer to have powers of police officer
8. Hours of attendance
9. Joint tax and customs audits
10. Institutional cooperation
11. Support of specialist enterprises and external experts
12. International cooperation/mutual administrative assistance
13. Offences by or in relation to officers
14. Disclosure and exchange of information
15. Appointment and fixing of limits of ports, customs areas, etc.
16. Accommodation on wharves
17. Offences in respect of customs areas, etc.
18. Customs control of goods
19. Liability for loss, etc., through negligence of officer

#### Use of Information Technology

20. Use of information technology in Customs processes
21. Admissibility in evidence
22. Electronic Data Interchange
23. Submission of information to Customs
24. Criteria and conditions of licensing users
25. The user agreement
26. Application for licensing
27. Issue of license and signing of user agreement
28. Digital signatures
29. Acknowledgment of receipt of electronic data
30. Use, exchange and confidentiality of electronic data
31. Exceptions to secrecy
32. Unavailability of computer systems

