

"Customs area" means a place appointed by the Commissioner General by notice in accordance with Section 15 for the deposit of goods subject to customs control;

"Customs and excise revenue" means amount collectable by the customs in accordance with the provisions of this Act;

"Customs assessment" means any assessment decision issued by The Commissioner General or any officer authorised by him of any duties, taxes, penalties, rents or other charges due under this Act;

"Customs control" means any measures taken by the Commissioner General in relation to the goods specified in Section 18 to ensure compliance with the provisions of this Act;

"Customs laws" includes this Act and any legislative enactment relating to the Customs, and any proclamation, regulation, rule, resolution or Order made under the authority of any law relating to the Customs;

"Customs office of entry" is the Customs Office by which the means of transport, goods and or persons enter the Customs territory;

"Customs office of exit" is the Customs office by which the means of transport, goods and or persons leave or are intended to leave the Customs territory;

"Customs strong room" means places of secure storage within a warehouse under the direct custody and control of Customs for the temporary holding of abandoned goods, damaged goods or goods awaiting licensing or goods which have been seized prior to their removal to a state warehouse;

"Customs warehouse" means a place approved by the Commissioner General for the deposit of unentered, unexamined, detained or seized goods for the security thereof or pending payment of the duties thereon;

"Days" does not include Sunday's or public holidays;

"Declarant" means any person who makes a Customs declaration or entry or in whose name such a declaration is made;

"Delayed baggage" means baggage which started its international journey as accompanied baggage carried by the air traveller but, because of reasons beyond his control, arrives on a different flight from the traveller;

"Denaturer" means a person holding a licence under Section 132 to denature spirits; and "to denature" means to render unfit for human consumption;

"Dissolving" means a dissolving of materials for making a priming or colouring solution;

"Digital signature" means a unique electronic signature or code attached to an electronic message which attributes the message to the person to whom the unique signature was assigned;

"Distiller" means a person holding a licence to manufacture spirits under Section 132 by distillation of a fermented liquor or by any other process; and

"Distillery" means his factory;

"distillation period" means the period prescribed by regulations for the purpose of taking account of feints and spirits produced;

"Distiller's warehouse" means a place of security provided by a distiller and approved by the Commissioner General under Section 142;