

regime or procedure authorised by The Commissioner General ;

(e) the use of electronic marks or tags for controlling the movement and other storage of means of transport and goods;

(f) the production and issue of paper documents and certificates by Customs including those relating to-

(i) the origin, release and movement of goods;

(ii) the issue of notices to pay;

(iii) notification of selection for examination of goods; and

(iv) other formal notices issued to declarants or their agents;

(g) the issue of statistical information and other data elements held in the Customs computers and information systems to those institutions authorised to receive it;

(h) the use of electronic devices for scanning the contents of means of transport, containers, packages of any type or size and luggage; and

(i) the transfer of data electronically.

21. (1) The images and data elements captured by such electronic devices shall be admissible as proof of the facts in any court proceedings.

22. (1) Customs shall transfer and receive data electronically from or to their computer systems under the system known as electronic data interchange for the purpose of fulfilling its statutory responsibilities including the following-

(a) the acceptance in electronic format, of Customs declarations, Cargo manifests and other information presented for the purpose of complying with Customs formalities;

(b) the transfer of data, information, and statistics; and

(c) the issue of formal notices including those referred to in Section 20.

(2) In respect of the acceptance of data and information referred to in paragraph (a) of Section 20, the Commissioner General will identify-

(a) the data elements required, formats, and standards applicable; and

(b) the requirements for authentication of the origin of information transferred including the submission of signed paper copies of the respective declarations or information and or the inclusion of authorised digital signatures or other electronic means of authenticating the data which is transferred.

23. (1) Any person required to submit a message or declaration to Customs by electronic means, for the purpose of fulfilling any obligation under the provisions of this Act, shall-

(a) be licensed for this purpose by the Commissioner General in accordance with the provisions of Section 34;

(b) in accordance with the provision of Section 25 enter into a "user agreement" with the Commissioner General; and

(c) comply with any other requirement prescribed under this Act.

(2) All electronic messages sent to Customs under this Act shall have the digital signature attached to it which attributes the message to the licensed sender.

24. (1) Any accredited user who wishes to be licensed as a registered user for the purpose of exchanging information electronically with Customs shall have.

(a) an appropriate record of compliance with

Submission of information to customs

Criteria and conditions of licensing Accredited users