

accredited users deems fit, confer accredited user status on any applicant who meets the prescribed requirements.

(2) The accredited user shall benefit from simplified procedures and documentation which permit early release of goods from Customs control

(3) The simplified procedures and documentation prescribed by the Commissioner General may include-

- (a) acceptance and partial processing of Customs declarations in advance of arrival of the goods;
- (b) acceptance of declarations by way of EDI;
- (c) release against simplified declaration with submission of the full declaration in a prescribed time limit; and
- (d) reduction in the scale of physical examination prior to release with a greater level of reliance on post clearance audit and inspection of systems, documentation and goods.

(4) The user shall benefit from the clearance of the goods at his or her premises or another place authorised by the Commissioner General.

(5) The user may use his or her premises for the storage of the goods, use of the goods and for manufacturing operations.

Criteria and conditions for accreditation

35. (1) In addition to the general requirements set down in Section 24 and 26, any person applying to acquire accredited user status shall demonstrate to the satisfaction of the Commissioner General that-

- (a) the accounting records are consistent with general accounting principles and other documents kept for providing evidence of compliance with customs procedures;
- (b) an effective computer system is in operation capable of producing, storing, processing, tracking and transferring electronically all the necessary data and information relating

to the international movement of goods and other related activity, in conformity with WCO and other international standards, or performing any other functions in respect of which an agreement has been concluded with The Commissioner General;

- (c) the individuals who will administer the accredited user requirements have sufficient knowledge of Customs laws and procedures to implement and maintain an efficient and effective system of compliance with Customs requirements;
- (d) the business in respect of which application is made for accredited user status is legally registered and has sufficient financial resources; and
- (e) the agent can meet any other measurable requirements which the Commissioner General may require in support of the application;

(2) The applicant shall enter into a user agreement with The Commissioner General relating to the benefits to be granted and obligations of the agent.

(3) The accredited user shall provide adequate security as the Commissioner General shall demand for him to benefit from the release of goods under a simplified procedure.

Application

36. (1) Application for accredited user status shall be in the prescribed form and shall be accompanied by the operations procedure manual and two signed copies of the user agreement in the prescribed formats.

(2) The Commissioner General may issue a signed copy of the user agreement and the license to the applicant where all the prescribed conditions have been fulfilled.

Refusal or revocation of license and or accreditation

37. (1) The Commissioner General may refuse to grant any new licence or accreditation or revoke, suspend or refuse to renew any licence or accreditation granted under the provisions of this Act