

where he is satisfied that the applicant, licensee or accredited user-

- (a) fails to demonstrate that he is able to comply with all the requirements mentioned in the relevant application form;
- (b) makes any false or misleading statement with respect to any material fact or omits to state any material fact which was required to be stated in the application;
- (c) fails or has failed to comply with any condition or obligation imposed by the Commissioner General in respect of any licence or accreditation or fails to comply with the terms of any user agreement entered into with the Commissioner General;
- (d) has been convicted of any offence under the Customs laws in force or otherwise contravened or failed to comply with any provisions of those laws; or
- (e) has been convicted of an offence involving dishonesty or fraud; or
- (f) becomes bankrupt or insolvent.

(2) Where the Commissioner General revokes, suspends or refuses to renew any licence or accreditation under this section, then he shall immediately give notice of that fact to the licensee or accredited user and where it is the case, order the payment of duties and taxes due on goods held in any Customs controlled area or elsewhere, subject to such conditions as he sees fit.

(3) Before a licence or accreditation is cancelled or suspended, the Commissioner General shall-

- (a) give 21 days notice to the licensee or accredited user of the proposed cancellation or suspension;
- (b) provide reasonable information concerning any allegation and grounds for the

proposed cancellation or suspension; and

- (c) provide a reasonable opportunity to respond and make representations as to why the licence or accreditation should not be cancelled or suspended.

(4) The provisions of subsection (3), shall not apply when any demand for any amount remains unpaid for a period exceeding (30) days from the date of the demand.

(5) The letter of refusal or cancellation shall give the grounds for the decision.

(6) Where a licence or accreditation has been revoked or suspended or has expired, then the licensee or accredited user shall immediately cease to carry on the activities approved or licensed and make entry and pay the duties and taxes due on any goods kept under his care in any Customs controlled area or elsewhere in accordance with the provisions of this Act and any order and conditions the Commissioner General shall imposed.

PART III – IMPORTATION

Prohibited and restricted goods

38. (1) The goods specified in Part A of the Eighth Schedule are prohibited imports and the importation thereof is prohibited.

(2) The goods specified in Part B of the Eighth Schedule are restricted imports and the importation thereof, save in accordance with any conditions regulating their importation, is prohibited.

Power to prohibit, etc., Imports

39. (1) The Minister may, by order published in the Gazette, amend Part A or B of the Eighth Schedule.

(2) The Minister may, by order in the Gazette-

- (a) provide that the importation of any goods or class of goods shall be prohibited save in accordance with conditions which may be specified; or

- (b) limit the application of the provisions of the