

(2) The Commissioner General may impose conditions on the activities referred to in Subsection (1), having regard to the nature of the goods concerned or the requirements of customs control.

(3) The Commissioner General shall not permit any person who does not provide the necessary guarantees of compliance with the provisions laid down in this Act from carrying on any activity in an export processing zone or in a freeport.

## PART VI - EXPORTATION

Prohibited and restricted goods

99. (1) The goods specified in Part C of the Eighth Schedule are prohibited goods and the exportation thereof is prohibited.

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

Power to prohibit, etc., exports

100. (1) The Minister may, by order in the Gazette, amend Part C or D of the Eighth Schedule.

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

- (a) provide that the exportation of any goods or class of goods shall be prohibited or shall be prohibited save in accordance with conditions which may be specified;
- (b) limit the application of the provisions of the Eighth Schedule in respect of all or any of the goods specified therein, and thereupon in respect of those goods the provisions of this Act shall apply as if the goods are, or are not, as the case may be, included in the Eighth Schedule.

(3) Any order made under this Section may specify goods, or any class of goods, either generally or in any particular manner, and may prohibit or restrict the exportation thereof either to all places, or to any particular country or place.

Exemption of goods in transit, etc.

101. (1) Subject to Subsection (2), Sections 99 and 100 shall not apply to goods in transit, or for transshipment, or exported as stores of an aircraft or vessel, unless the goods are goods of which the exportation as stores for an aircraft or vessel is expressly prohibited or restricted in any order made under this Act prohibiting or restricting the exportation of goods.

(2) Where under Subsection (1), Sections 99 and 100 do not apply to goods in transit, or for transshipment, or exported as stores for an aircraft or vessel, then the goods shall be duly exported within such time and subject to such conditions as may be prescribed; and if the goods are not so exported, then, as from the last date on which they should have been so exported, they shall be deemed to be prohibited goods or restricted goods, as the case may be.

Entry outwards of aircraft or vessel

102. (1) The master or agent of an aircraft or vessel in which goods are to be exported shall make entry outwards of the aircraft or vessel to the proper officer on the prescribed form and in the prescribed manner.

(2) Save with the permission of the proper officer-

- (a) no such entry outwards of an aircraft or vessel shall be made before the whole of the cargo reported in the aircraft or vessel for discharge has been discharged; and
- (b) no goods shall be loaded on the aircraft or vessel before the entry outwards is made.

(3) A master or agent who contravenes Subsection (1) and a master who permits goods to be loaded contrary to Subsection (2) shall be guilty of an offence.

Entry of cargo for export

103. (1) Save as otherwise provided in this Act, the whole of the cargo to be loaded for export on an aircraft or vessel shall be entered by the owner of the cargo in the manner prescribed.

(2) Where an owner delivers an entry under this Section he shall furnish therewith to the proper officer