

Statutory Instrument No. 132 of 1987

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS,
1987

(Published on 18th December, 1987)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of Regulation 63 of Cap. 50:01
(Sub.Leg)

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 125 of the Customs and Excise Duty Act, the following Regulations are hereby made —

1. These Regulations may be cited as the Customs and Excise Duty Citation
(Amendment) Regulations, 1987.

2. Regulation 63 of Customs and Excise Duty Regulations is hereby Amendment
amended by substituting for subregulation (2) thereof the following of
new subregulation — Regulation
63 of
Cap. 50:01
(Sub.Leg)

“(2) Any person guilty of an offence under these Regulations shall, where no punishment is expressly provided for such offence, be liable on conviction to a fine not exceeding P400 or treble the value of the goods in respect of which such offence was committed, whichever is the greater, or to imprisonment for a period not exceeding six months or both such fine and such imprisonment.”.

MADE this 2nd day of December, 1987.

P.S. MMUSI,
*Vice-President and Minister of
Finance and
Development Planning.*

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