

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

**CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS, 2010**  
(Published on 25th June, 2010)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of Cap. 50:01 (Sub. Leg.)
3. Substitution of regulation 72 of the Regulations

IN EXERCISE of the powers conferred on the Minister of Finance and Development Planning by section 130 of the Customs and Excise Duty Act, the following Regulations are hereby made —

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| Citation   | 1. These Regulations may be cited as the Customs and Excise Duty (Amendment) Regulations, 2010.  |
| Amendment of Cap. 50:01 (Sub. Leg.)              | 2. Regulation 2 of the Customs and Excise Duty Regulations (hereinafter referred to as the “Regulations”) is amended by inserting, immediately before the definition of “foreign-going”, the following new definition —<br>“examination” includes the use of x-ray scanner.  |
| Substitution of regulation 72 of the Regulations | 3. Regulation 72 of the Regulations is substituted with the following new regulation —<br>“Examination of goods<br>72. Every importer, exporter, transporter, container operator, manufacturer or owner of any goods shall, whenever required to do so by the proper officer, without delay convey any package, container or vehicle selected for examination to a place approved or indicated by the proper officer for the examination and shall ensure that the package, container or vehicle is opened and unpacked at the time indicated by the proper officer.”. |

MADE this 11th day of June, 2010.

**MBIGANYI CHARLES TIBONE,**  
*Acting Minister for Finance and  
Development Planning.*