

No. 27 of 2007.

*Excise (2008 Budget Amendment) Act 2007.*

Certified on : 11.03.08



No. of 2007.

AN ACT

entitled

***Excise (2008 Budget Amendment) Act 2007,***

Being an Act to amend the *Excise Act* (Chapter 105),

MADE by the National Parliament and deemed to come into operation on 1 January 2008.

**1. PAYMENT OF DUTY (AMENDMENT OF SECTION 39).**

Section 39 of the Principal Act is amended by repealing Subsections (4) and (5) and replacing them with the following new subsections:-

"(4) Where an entry is lodged under Subsection (3), it shall be made within five working days from the week of sales being from Monday to Sunday as prescribed unless a longer period is prescribed and the duty shall be paid at the rate applicable on the date when the entry is lodged either manually or electronically with Customs.

"(5) Where an entry for home consumption is not lodged as required under Subsection (4) or within the longer period as prescribed, an interest penalty of 8% on the total excise duty that would have been payable shall be charged for every five days or part thereof that the entry is not lodged."

**2. NOTICE OF PROCEEDINGS AGAINST OFFICERS (AMENDMENT OF SECTION 62).**

Section 62 of the Principal Act is amended -

- (a) in Subsection (1) by repealing the following:-  
"Subject to Subsection (4)," and
- (b) by repealing Subsections (4) and (5).

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**3. COLLUSION AND SIMILAR OFFENCES BY OFFICERS, ETC.,  
(AMENDMENT OF SECTION 76).**

Section 76 of the Principal Act is amended -

(a) in Paragraph (c)(ii) by inserting after the words and comma “be evaded,” the word “or”; and

(b) by inserting the following new paragraph:-

“(d) conspires or connives with any person to import or export, or is in any way concerned in the importation or exportation of, any goods for the purposes of facilitating any clearance of goods –

(i) to evade the payment of any customs duty, or

(ii) in contravention of the *Customs (Prohibited Imports) Regulations* or the *Customs (Prohibited Exports) Regulation*.”

**4. INTERPRETATION OF PART X (AMENDMENT OF SECTION 81).**

Section 81 of the Principal Act is amended by inserting after Paragraph (a) the following new paragraph:-

“(ab) for the prosecution of any offence under this Act; or”.

**5. INSTITUTION OF PROSECUTIONS (AMENDMENT OF SECTION 82).**

Section 82 of the Principal Act is amended in Subsection (1) -

(a) by repealing Paragraph (b) and replacing it with the following new paragraph:-

“(b) if the penalty does not exceed K50,000.00 - in a District Court, or”; and

(b) by inserting the following new paragraph:-

“(c) if the maximum penalty for an offence is a term of imprisonment not exceeding two years, in the District Court.”.

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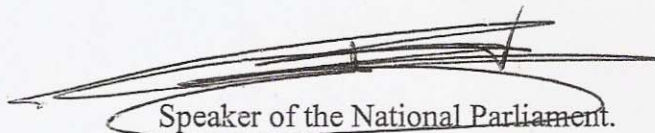
I hereby certify that the above is a fair print of the *Excise (2008 Budget Amendment) Act 2007* which has been made by the National Parliament.



Clerk of the National Parliament.

11 MAR 2008

I hereby certify that the *Excise (2008 Budget Amendment) Act 2007* was made by the National Parliament on 29 November 2007.



Speaker of the National Parliament.

11 MAR 2008