



THE CUSTOMS SERVICE ACT, 2013 (LAWS OF SOUTH SUDAN)

REVISED EDITION 2022

This Revised Edition of the Taxation Act, 2009 is a consolidation of all of the amendments to the Customs Services Act, 2009 as at 7th October, 2022.

CUSTOMS SERVICE ACT, 2013

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ANNEX 1 -
SCHEDULE - 1
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LAWS OF SOUTH SUDAN

CUSTOMS SERVICE ACT, 2013

In accordance with the provisions of Article 55 (3) (b) read together with the provisions of Article 85 (1) of the Transitional Constitution of the Republic of South Sudan, 2011, the National Legislature, with the assent of the President of the Republic of South Sudan, hereby enacts Act the following:

CHAPTER 1

PRELIMINARY PROVISIONS

Title and
Commencement

1. This Act may be cited as “Customs Service Act, 2013” and shall come into force on the date of its assent by the President.

Repeal and
saving

2. Any existing legislation governing the subject matter of this Act is hereby repealed; provided that all proceedings, orders, regulations and appointments made and actions taken under the repealed legislation, except to the extent they are cancelled by or are otherwise inconsistent with provisions of this Act, shall remain in full force and effect, until they are repealed or amended in accordance with the provisions of this Act.

Purpose

3. The purpose of this Act is to provide for

establishment of a regulatory framework, to govern and regulate functions and powers of the Customs Service and other related matters.

Authority and
Application

4. (1) This Act is drafted in accordance with the provisions of Article 52 read together with the provisions of Schedule (A) paragraph (23) of the Transitional Constitution of the Republic of South Sudan 2011, that grants the national Government the authority to legislate over Customs and Excise and matters related thereof.

(2) This Act shall apply throughout any customs territory in the Republic of South Sudan.

Interpretation

5. In this Act, unless the context otherwise requires, the following words and expressions shall carry the meaning assigned to them respectively:

“Abroad” means outside the customs territory;

“Ad valorem duties and taxes” means duties and taxes which calculated on the basis of value;

“Agent” in relation to an aircraft, vessel or vehicle, includes a duly authorised person who notifies the proper officer writing that he or she intends to act as the agent and who on behalf of the person who authorised him or her, signs any document required by customs service to be signed by an agent;

“Agreement” means any customs or trade agreement entered into by the Government;

“Aircraft” includes all flying machines of any kind, whether heavier or lighter than the air;

“Appeal” means the act by which a person who is directly affected by a decision or omission of the customs and who considers himself for herself to be aggrieved seeks redress before a competent authority;

“Approved” means approved by the competent authority;

“Approved place offloading” in relation to air, rail and inland water transport means a quay, premises or other place including any part of a port or customs airport, appointed by the competent authority by notice in the Official Gazette to be a place where goods may be loaded or unloaded; and in relation to road transport, the place or premises appointed by the competent authority where the goods are placed on the means of transport after the relevant customs documents have been submitted;

“Assessment of duties” means the determination of the amount Of duties and taxes_Payable;

“Audit based control” means measures by which the customs satisfy themselves as to the accuracy and authenticity of declarations through the examination of the relevant books, records, business system and commercial data held by persons concerned;

“Authorization” means the authorization by the competent authority or by any proper officer

performing duties on behalf of that authority;

“Boarding and search of” means the operation under which means of transport;

“means of transport” are visited by the Customs for:

- (a). Collection of information from the person responsible for means of transport and examination of commercial, transport or other documents concerning the mean of transport, the cargo, stores, crew and passengers; and
- (b). Inspection, examination and search of the means of transport;

“Boarding station” means a place appointed by the competent authority by notice in the Official Gazette or widely circulated local newspapers to be a place for aircraft or vessel or vehicle arriving at or departing from a port or place seems incomplete for the boarding of customs or the disembarkation of pilot, master, crew members, travellers or the discharge of cargo;

“Bond” means an undertaking in due legal form, by which a person binds himself to the competent authorities to do or not to do some specific act;

“Cargo” includes all goods imported, exported or carried coastwise in any aircraft, vessel or vehicle oth such goods as are required as stores for consumption use by or for that aircraft, vessel or vehicle, its crew and travellers, and the bona fide accompal personal baggage of such master, crew and travellers;

“Cargo declaration” means information submitted prior to arrival or departure of a means of transport commercial use that provides the particulars require the customs relating to cargo brought to or removed from the customs territory;

“Cargo manifest” means a listing of all goods comprised cargo or freight carried by transport or in a unit or which gives the commercial particulars of goods, such as transport document number, consig consignee, mark and number, number and kind packages, description and quantity of goods;

“Carrier” means the person actually transporting goods or in charge of or responsible for the operation of the mean of transport; “Certificate of origin” means the specified form identifying goods, in which the authority or body empowered to issue it certifies expressly that the goods to which certificate relates originate in a specific country and which may include a declaration by the manufacturer, producer, supplier, exporter or other competent person;

“Chief customs officer” means any officer for the time being in charge of a customs port, airport or station;

“Clearance” means the accomplishment of the customs formalities necessary to allow goods to enter for home use, to be exported or to be placed under another customs procedure;

“Clearance for home use” means the Customs procedure which provides that imported goods enter into free circulation in the territory of South Sudan upon the payment of any import duties and

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taxes chargeable and the accomplishments of all the necessary custom formalities;

“Commissioner General” means the Chief Executive Officer of the National Revenue Authority appointed under section 16 of the National Revenue Authority Act, 2016;

“Competent authority” means a person, body or organization designated to administer, manage and control in part or in full the provisions of this Act;

“Country of exportation” in relation to imported goods, means the country from which such goods are exported into the country, but does not include any country through which such goods are in transit or are transhipped;

“Country of importation” means any country or customs territory into which goods are imported;

“Country of origin of goods” means country in which the goods have been produced or manufactured according to the criteria laid down for the purpose of the application of Customs tariff or quantitative restrictions or of any other measure related to trade;

“Crew” includes every person, other than the master, employed or engaged in any capacity on any vessel, aircraft, train or vehicle, except for the purposes set out in the provisions dealing with duty-free stores where the term ‘crew’ includes the master of a vessel, aircraft, train or vehicle;

“Currency” includes any Act of exchange, promissory note, traveller’s cheque or letter of credit or any draft

or other document issued to obtain currency or credit for an amount of money;

“Customs” means the authority in a country which is responsible for the administration of customs law and the collection of duties and taxes and who also has the responsibility for the application of other laws and regulations relating to the importation, exportation, movement or storage of goods;

“Customs airport” means any aerodrome or airport designate or appointed by the competent authority;

“Customs approved route” means any road, railway, airway and any other route or pipeline, which shall be used for the importation, customs transit and exportation of goods;

“Customs area” means an area designated or appointed by the competent authority for the conduct of customs controls, formalities and procedures;

“Customs clearing agent” means a person licensed by customs and authorised by the owner to act on his or behalf and who carries on the business of arranging for customs clearance of goods and deals directly with the customs for and on behalf of his or her owner and includes customs agents, customs brokers and freight forwarders;

“Customs control” means specific acts performed by the customs authorities in order to ensure correct application of customs rules and other legislation governing the entry, exit, transit, transfer and end-use of goods moved between the customs territory

and any other country and such acts may include:

- (c). examining goods,
- (d). verifying declaration data and the existence and authenticity of electronic or written documents,
- (e). examining the accounts of undertakings and other records, inspecting means of transport,
- (f). inspecting baggage and other goods carried by or on persons and
- (g). carrying out official inquiries and other similar acts,

“Customs declaration” means the act whereby a person indicate in the prescribed form and manner the intent to place goods under an approved customs procedure;

“Customs duties” means import or export duties and other charges of equivalent effect levied on goods by reason of their importation or exportation and includes suspended duties and fiscal duties or taxes where such duties or taxes affect the importation or exportation of goods;

“Customs enclosure” means any place in a customs port or at a customs station or airport appointed by the Commissioner General for deposit of goods for examination until all duties and charges thereon are paid;

“Customs formalities” means the operations which shall be carried out by the person concerned and by

the customs in order to comply with customs law and any other provisions in force;

“Customs guard” means any person appointed to guard facility or property of the customs service and cargo in ports, airports, stations, hangers and warehouses and customs entrances and exits of those places and ranges and any other place determined by the Commissioner General under this Act;

“Customs law” means all the statutory provisions applied by the customs administration on the importation, exportation, transit or movement of goods involving collection of duties or taxes or enforcement of prohibition, restrictions, control, exchange control regulations or any other customs regime;

“Customs offence” means any breach or attempted breach of this Act;

“Customs officers” include all persons authorized by the Commissioner General to perform the duties of customs officers in South Sudan;

“Customs port” means an area designated or appointed by the competent authority through which goods imported or exported and at which persons may arrive or depart by land, air or water;

“Customs supervision” means any action taken in general competent authority with a view to ensure that customs rules and, where appropriate, there provisions applicable to goods subject to customs supervision are complied with;

“Customs territory” means any territory in which the custom law of the Republic of South Sudan applies;

“Customs transit” means the customs procedure under which goods are transported under customs control from on customs station to another Customs station or to another country.

“Customs transit operation” means transport of goods from office of departure to an office of destination under Custom transit;

“Customs warehouse” means any place approved by and under the supervision or control of the competent authority for the storage of imported goods without the payment of import duties and taxes;

“Data” means any information recorded in a form in which it can be processed by equipment operating automatically in response to instructions given for that purpose;

“Date of acceptance” means the initial date of registration of a customs declaration by the competent authority;

“Days” means working days in any calendar month as prescribed in national legislation;

“Decision” means any official act by the competent authority pertaining to customs rules giving a ruling on a particular case, such act having legal effect on one or more specific or identifiable persons;

“Declarant” means the person making a customs declaration or the person on whose behalf the

declaration is made;

“Declaration” in relation to the clearance of goods, means the presentation of a correctly completed declaration in the prescribed form, either in writing or in electronic form, together with such Acts of lading, invoices certificates and other documents required to be furnished with that declaration;

“Delegation” means delegation of power by commissioner General or whoever is acting in his or her place;

“Document” means any medium designed to carry and actually carrying a record of data entries and includes:

- (a). any form of written material;
- (b). information recorded, transmitted or stored by means of a tape recorder, computer or other device and material subsequently derived from information so recorded, transmitted or stored;
- (c). a label, marking or other form of writing that identifies anything of which it forms part or to which it is attached by any means;
- (d). a book, map, plan, graph or drawing; and
- (e). one or more visual images embodied so as to be capable with or without the aid of some other equipment of being reproduced,

“Drawback” means the amount of import duties and taxes repaid under drawback procedure;

“Drawback procedure” means the Customs procedure which provides for a refund (total or partial) when goods are exported to be made in respect of the import duties and taxes charged on the goods, or on materials contained in them or consumed in their production;

“Due date” means the date when payment of duties and taxes is due;

“Dutiable goods” means goods of a class or description subject to any customs duty or tax on imports or exports, whether or not such goods are in fact chargeable with that duty or whether or not the duty or tax has been paid on such goods;

“Duties and taxes” means import duties and taxes or duties and taxes;

“Examination of goods” means the physical inspection of goods by the competent authority to satisfy themselves, among others, that the nature, origin, condition, quantity and value of the goods are in accordance with the particulars furnished in the declaration or other prescribed form declaration;

“Examination station” means an area at a customs port designated by the competent authority for the embarkation and disembarkation of persons and the loading and unloading of goods;

“Exportation” means the act of taking or causing to be taken out any goods from the customs territory;

“Exporter” means the person on whose behalf the export declaration is made and who is the owner of

the goods or has a similar right of disposal over them at the time when the declaration is accepted;

“Export duties and taxes” means customs duties and all other duties, taxes or charges which are collected on or in connection with the exportation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the competent authorities;

“Foreign port” means a port beyond the boundaries of the customs territory;

“Forfeited goods” means goods the ownership of which has been transferred by operation of law or condemnation proceedings to the Government;

“Forfeiture” involves permanent loss of ownership or title by operation of law or condemnation proceedings to the Government;

“Free zone” means a part of the customs territory where goods introduced in the customs territory are considered, in so far as import duties are concerned, as being outside the customs territory and are not subject to the usual customs control;

“Goods” unless otherwise specifically provided for in any provisions in force, means all tangible moveable property including, among others, all wares, articles, merchandise, animals, matter, baggage, stores, materials, currency, electricity, gas and includes postal items other than personal correspondence;

“Goods declaration” means a statement made in the form prescribed by the customs administration, by

which the particulars which the persons concerned furnish the customs administration requires to be declared for the purposes of the application of the relevant customs procedure;

“Goods of a non-commercial nature” means goods whose declaration for the customs procedure in question is on an occasional basis and whose nature and quantity indicate that they are intended for the private, personal or family use of the consignees or persons carrying them or which are clearly intended as gifts;

“Guarantee” means an undertaking by which the surety assumes obligations towards the competent authorities;

“Harmonized System” means the International Convention on the Harmonized Commodity Description and Coding System developed by the World Customs Organization;

“Importation” means the bringing or entry or causing the goods to be brought into or enter into the customs territory from a place or point outside the customs territory; and in the case of prohibited or restricted goods, includes acts of force majeure;

“Import duties and taxes” means customs duties and all duties, taxes or charges which are collected on or in connection with the importation of goods, but not including any charges which are limited in amount to the approximate cost of services rendered or collected by the customs on their own account or on behalf of another national authority;

“Importer” in relation to goods between and including their time of importation and their time of clearance for home use, includes any owner or other person for the time being possessed of or beneficially interested in the goods and, in relation to goods imported by means of a pipeline, includes the owner of the pipeline;

“Inland waterway trade” means all types of trade through the waterway from any place within the immediate South Sudan borders to any other place therein and all the vessels which are used in the internal trade shall be considered as inland waterways vessel for the purpose of the referred trade;

“Internal waters” means the rivers and lakes in the territory of South Sudan;

“Landing” in relation to goods, includes the discharging of good from a pipeline;

“License” means licensed by the Commissioner General;

“Loading” in relation to goods, includes the pumping or insertion of goods into a pipeline;

“Master” in relation to any vessel or vehicle or aircraft, means any person, other than the pilot of a vessel, having charge of such vessel or vehicle or aircraft;

“Means of conveyance” means any vessel or vehicle or aircraft or

any animal which is used in the transportation of persons or goods;

“Minister” means the national minister responsible for finance and

economic planning;

“Month” means the month in accordance with Gregorian calendar;

“Mutual administration Assistance” means measures taken by a customs administration on behalf of or in collaboration with another customs administration for the proper application of customs law and for the prevention, investigation and repression of customs offenses;

“Officer” means a person appointed or declared by the competent authority to be an officer for the purpose of this Act or any other provision for the time being in force empowering an officer to act for any particular purpose;

“Owner”

- (a). in respect of any goods, includes any person being or holding himself out to be the owner, manufacturer, licensee, importer, exporter, consignee, agent, or the person in possession of, beneficially interested in or having control of or power of disposition over, such goods;
- (b). in respect of an aircraft, vessel or vehicle, includes the master or other responsible officer of the vessel, aircraft or vehicle and any person acting as an agent for the owner

or any charter or operator;

“Package” includes any means used or capable of being used to pack, cover, enclose, contain or encase goods for carriage; a bulk cargo container; a pallet or similar device;

“Packing” means all articles and materials used or to be used in the state in which they are imported, to pack, protect, stow or separate goods, excluding packing materials such as straw, paper, glass wool, shavings when imported in bulk containers and pallets;

“Person “ means

- (a). a natural person;
- (b). a legal person;

“Pilot” in relation to any aircraft or vessel, means any person having charge of such aircraft or vessel by whichever title referred to;

“Pipe-line” means a pipe together with any apparatus and works associated therewith, or a system of pipes together with any apparatus and works associated therewith, for the conveyance of any goods being imported into or exported out of the customs territory;

“Port” means a port designated or appointed by the competent authority;

“Postal goods” means letter posts and parcels, as described in the act of the Universal Postal Union currently in force, when carried by or for postal services;

“Premises” includes any building, house, room, place, land or structure;

“Private warehouse” means a customs warehouse reserved solely for the warehousing of goods by the warehouse keeper;

“Prohibited goods” means goods of a class or description of which the importation, exportation, transit, transshipment or carriage is prohibited under or by virtue of any provision for the time being in force;

“Proper officer” means, in respect of any port, place or matter, the officer designated by rule or regulation or by the competent authority to be the proper officer at that port place or in matter;

“public warehouse” means a customs warehouse available for use by any person for warehousing of goods;

“Records’ books” or “other documents” include:

- (a). any records maintained whether:
 - (i). comprised in bound volume, loose- leaf binders or other loose-leaf filing system, loose-leaf ledger sheets, pages, folios or cards, or by any other means, or
 - (ii). kept on microfilm, magnetic tape or in any non-legible form, whether by use of electronics or otherwise which is capable of being reproduced in a legible form, or

- (iii). correspondence and other communications in relation to goods which are the subject of an approved customs procedure; and
- (b). every electronic or other automatic means, if any, by which any such thing in non-legible form is so capable of being reproduced; and
- (c). documents in manuscript, documents which are typed, printed, stencilled or created by any other mechanical means or partly mechanical process in use from time to time and documents which are produced by any photographic or photo static process,

“Regulation” includes all regulations issued in accordance with the provisions of this Act;

“Release of goods” means the act whereby customs make goods available for the purpose stipulated by the customs procedure under which they are placed;

“Repayment” means the refund, in whole or in part, of duties and taxes where payment has been made;

“Restricted goods” means goods of a class or description to which the importation, exportation, transit, transshipment or carriage is restricted under or by virtue of any provision for the time being in force;

“Risk” means the likelihood of an event that may occur, with regard to the entry, exit, transit, transfer

or end-use of goods moved between the customs territory and countries or territories outside that territory;

“Risk Management” means the systematic identification of risk and implementation of all measures necessary for limiting exposure to risk;

“Samples” means articles which are representative of particular category of goods already produced or are examples of goods the production of which is contemplated; the term does not include identical articles brought in by the same individual, or sent to a single consignee, in such quantity that, taken as whole, they no longer constitute samples under ordinary commercial usage;

“Seizure” means taking possession by legal means of goods or documents or means of transport that is liable in law to confiscation or forfeiture in relation to commission of an offence;

“Smuggling” means the importation, introduction, exportation, or carriage or the removal from or into the custom territory of goods with intent to defraud the customs, to evade any prohibition or restriction or regulation or condition as to importation, exportation, transit, transshipment, storage or removal of goods;

“Tariff classification of goods” means determination of the tariff sub-heading in a tariff nomenclature under which particular goods should be classified;

“Tariff description” means the description of an article or product in accordance with the terminology used

in the tariff nomenclature;

“Tariff nomenclature” means classification and coding system to designate the commodities or groups if related commodities for customs tariff purposes;

“Temporary admission” means the customs procedure under which certain goods can be brought into the customs territory conditionally relieved totally or partially from payment of import duties and taxes; such goods shall be imported for a specific purpose and shall be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them;

“Temporary storage of goods” means the storing of goods under the control of the competent authorities in premises and enclosed or unenclosed spaces approved by the competent authorities for the storage of undeclared goods pending the assignment of an approved customs procedure;

“Time of import or export” means the time in which the movement of goods has been made across the customs territory in to South Sudan or abroad;

“Transhipment” means the customs procedure under which goods are transferred under customs control from the importing means of transport to the exporting means of transport within the area of one customs office which is the office of both importation and exportation;

“Transit” means the customs procedure under which

goods are transported under customs control from one custom office to another customs office within the customs territory or to another country;

“Vehicle” with exception of a vessel or aircraft, means any train, motor car, van, lorry, cart, or other conveyance of any kind, fittings, furnishings and equipment thereof, when imported together with their parts and includes animals and their harness and tackle;

“Vessel” includes any vessel, boat, hovercraft or floating construction of any kind whatsoever, whether propelled by steam or otherwise or towed.

CHAPTER II

MANAGEMENT OF CUSTOMS SERVICE

Functions of
Commissioner
General
Financial Act,
2022/2023

6. (1)The Commissioner General shall be responsible for the general application, exercising and performing at all times of the functions and powers under the provisions of this Act.

(2). The Commissioner General may, without being prevented to exercise such powers, delegate in writing to any officer some of his or her powers provided

under the provisions of this Act. Such delegation shall be with respect to any particular issue or issues or responsibility or area or place and may be revoked, in writing at the discretion of the Commissioner General.

Customs
Service Flag
Financial Act,
2022/2023

7. The customs service shall use flag of the National Revenue Authority, which shall be determined in the regulations, issued in accordance with the provisions of this Act and shall be hoisted on the vessels used by the customs service distinguishable from the flags of other vessels

Designation
of Points of
Entry and Exit
into and from
the Customs
Territory

8. (1) The Commissioner General may by order to be published in official gazette or published in a widely circulate newspapers as he or she deems appropriate appoint or designate:

- (d). areas to be ports as the exclusive points through which goods may be lawfully imported or exported by inland waterway;
- (e). areas to be designated as customs airports at which aircraft entering the territory of South Sudan shall land and from which aircraft leaving the territory of South Sudan shall depart and such places shall be the exclusive points through which goods may be lawfully imported or exported by air;
- (f). frontier stations and border posts as exclusive places through which goods may be lawfully imported or exported by land;

- (g). appoint pipe-lines and designate terminals for the importation and exportation of goods by pipe-line; or
 - (h). appoint parcel post offices for the clearance of goods being imported or exported by postal or other such services,
 - (i). designate or appoint frontier stations and border posts as exclusive places through which goods may be lawfully imported or exported by railways;
 - (j). special river ports to unload local products or its shipment,
 - (k). general stores within or outside the customs zone for the storage of goods subject to customs control.
 - (l). The appointment or designation referred to in subsection (l) of this section may be for specific and prescribed purposes which may be cancelled or amended at any time in the same manner.
- (2). Any customs airport, port, station, zone, inspection station and entry and exit places, unloading, shipping and land route in use on the date of commencement of this Act shall be considered to have been appointed or designated in accordance with the provisions of this Act.
- (3). The Commissioner General may allow transfer of goods from place of entry to any particular station under customs control.

Proof of
Appointments.

9. Unless provided otherwise in this Act, any statement in writing signed and dated by the Commissioner General that he or she has appointed, directed or approved shall be conclusive proof of such appointment, direction or approval.

Working Days,
Hours and
Overtime

10. (1). The working days and hours of customs for the transactions of business with the public and rates for overtime shall be prescribed by regulations made under this Act.

(2). The chief customs officer may subject to payment of the prescribed charge for overtime permit work outside the prescribed working days and hours.

Language

11. All the declarations or any other documents related to goods submitted to the customs service shall be in English.

The chief customs officer shall, in situation where submission of declaration or document written is in a language other than English, request the submission of the original of such documents with translated version in English.

CHAPTER III

POWERS OF CUSTOMS OFFICERS

Powers to Stop
Vessels

12. Any commander or officer in charge of vessel or aircraft in service of customs hoisting and carrying proper ensign or identification mark, as the case maybe, may pursue any other vessel within internal waterways of South Sudan which refuses to bring to when lawfully required to do so and may, after having fired a warning shot, fire at or into that vessel with intend to compel her to bring to.

powers with
Respect
to Vessels
Hovering
on Inland
Waterway

13. (1) Any official referred there under the provisions of Section 12 above, may require a Master of any vessel hovering within the territorial waters of South Sudan, to leave and where such a vessel fails to leave forthwith, the official may board and bring the vessel into the port.

(2) The proper customs officer may interrogate all persons on board of the vessel, which has been brought into the port, and each shall thereupon reply the questions addressed to him or her with respect to the vessel, cargo, crew, stores and voyage, and produce the documents relating to the vessel and its cargo.

Vessels on
any Internal
Waterway may
be stopped

14. Any of the officers referred to in section 12 of this Act, or any officer in the situation where any vessel is on any internal waterway of South Sudan, may request at any time, any of the vessels mentioned under section 37 (e) of this Act, to stop, and may

order in the situation where a vessel on any internal waterways, as aforesaid to dock on the bank at the nearest convenient place.

Power to Board
and Search
means of
Conveyance
in Customs
Ports and other
Control of
Goods

15. Subject to the provisions of Section 18 of this Act, any customs officer or guard may:

- (a). enter and search any means of conveyance in any customs port or place or a customs airport, or any vessel in any other place carrying goods subject to customs control, or any vessel within the territorial waters of South Sudan,
- (b). control any goods found within any of the means of conveyance mentioned under paragraph (a) above, or any goods subject to the customs control found in such vessel.

Power to search
Means of
Conveyance in
any Place other
than the Customs
Port

16. Any customs officer upon reasonable suspicion may stop and search at the risk and expense of the owner any means of conveyance other than a vessel for the purpose of ascertaining whether any dutiable goods or any prohibited or restricted imports or exports are unlawfully contained therein and the person in control of such means of conveyance shall stop and permit search whenever required by any officer.

Power to
Search Means
of Conveyance
close to
Customs
Station and not
on the Border

17. (1). Where the customs station is not on the border, any customs officer may stop and search at the risk and expense of the owner, any means of conveyance, other than a vessel, close to a customs station or between the customs station and the border, and the person in charge of the said means shall stop and permit search to be conducted wherever requested by any customs officer, and may question any passenger with the type of goods carried, the source and destination.

(2). Where any goods subject to duties, or prohibited, or restricted exports or imports are found in the said means of conveyance or where any person refuses to answer the question addressed to him or her or where his or her reply thereto, is unconvincing, the customs officer may order the person in charge of the means of conveyance to take it direct to the nearest customs station, and such person shall execute forthwith what is required to be done.

(3), The chief customs officer may require a person in charge of such means or the owner of any goods there on to deposit in cash or to furnish security for the payment of export duties payable upon any such goods and every such deposit shall be forfeited or such security enforced unless it is such goods have been exported within a period of six months.

Powers to
enter and
Search Means
of Conveyance
which are in
the Service
of a Foreign
Country

18. The customs officer may after special mandate from the Commissioner General enter any of the means of conveyance used by any foreign country, other than the vessel, or aircraft stores supply or equipment and

in the same manner as in other means of conveyance. Such officer may unload and bring such goods to the shore and place it under the customs control.

Extent of Power
of Boarding
any Means of
Conveyance

19. (1). The power of a customs officer to board on any means of conveyance shall extend to staying on board thereof. The chief customs officer may station a customs officer or guard on board any means of conveyance which the customs officer may be entitled and the master of the vessel shall provide suitable and sufficient place for accommodation and food for him or her free of charge.

(2). No means of conveyance shall leave any place with any customs officer, on board save upon the consent thereof.

Extent of Power
to Search

20. The power of a customs officer in control of goods to search shall extend to every part of means of conveyance, including the power to open any package or closet or place and examine all goods and documents related to such goods or means of conveyance.

Extent of
Powers of
Securing Goods

21. The power of the customs officer to secure goods shall extend to fastening down hatchways and other opening into the vessel, and to lock up, seal, mark, or take any other manner for securing, or removing the goods to the customs enclosure, or examination station.

Customs
Officer
may Search
Premises and
Places for
Smuggled
Goods

22. (1). Any authorized officer, customs officer or guard, may at any time without a warrant enter and search any premise or place where he or she has reason to believe that smuggle or prohibited or restricted goods, are to be found therein, and he or she may seize and carry away such goods, provided that no entry and search of any dwelling house shall be made, unless the customs officer obtains a prior warrant for the search from the public prosecuting attorney or the competent magistrate.

(2). Any customs officer or guard in the event of resistance, may break and open or clear or remove any other impediment or obstruction to his or her entry or the search for or seizure of the goods.

Power to
Question
Persons

23. Any person on or about to board any vessel in any customs port or other means of conveyance which has crossed or is about to cross any frontier, or who may have landed from or got out of any such vessel or other means of conveyance may be questioned by any officer as to whether he or she has any dutiable goods or prohibited or restricted nimports or exports upon his or her person or any in his or her possession or in his or her baggage.

Search and
Detention of
Suspects

24. Where any customs officer has reasonable cause to suspect that any person possess a particular unlawful goods subject to the customs control, or conceal something, which its import or export is prohibited or restricted, he or she may search and detain that

person, is subject to the provisions of Section 26 of this Act, provided that search women shall not be executed, except by a woman to be appointed by the chief customs officer.

Right of
Persons to
be taken to
Prosecution
Attorney or
Magistrate

25. (1). When any officer is about to search any person under the provisions of Section 24, he or she shall inform such person that prior to such search , he or she may require to be taken to the nearest public attorney, magistrate or chief customs officer, and if such person shall so require , shall be so taken with all reasonable dispatch.

(2). Where the public prosecution attorneys or judge or the chief customs officer, before whom such person has been brought, deems that there is no any measurable cause for his or her to be searched, the person shall be discharged forthwith, and where he or she deems otherwise, shall order the conduct of the search.

(3). The customs officer who arrests anyone in accordance with Section 27 there under of this Act shall search and detain everything in his or her possession, shall list those items and submit a copy to that person.

Search of
Stevedore and
others who
work inside
the Customs
Enclosure

26. Any customs officer or guard, may request from any person working in loading or unloading or any employee working inside customs enclosure or work in loading or unloading in any means of conveyance,

to present himself for herself for search when entering to or exiting from the customs enclosure or means of conveyance, if they have reasonable grounds to suspect the person possesses smuggled or prohibited or restricted goods.

Power to Arrest

27. Any customs officer or guard may arrest any person without a warrant where the customs officer or guard has reasonable grounds to believe that such person has committed any of the following offenses, or attempts to commit or had relation with the commission of any of the following offences:

- (a). smuggling, removing goods from customs control without permission of the proper officer, defrauding customs by deliberately evading payment of duty and taxes, obstruct or assault the customs officer or guard in the course of them performing their duties.
- (b). unlawfully conveying or possessing prohibited goods and the person arrested in this case shall be brought before the chief customs officer or public prosecution or attorney magistrate. The chief customs officer, before whom the arrested person is brought, shall record, after ascertainment, the name and address of such person and the reason or circumstances in which the arrest has been made.

- (c). Upon arrest of such person, the customs officer may either where he or she is unauthorized conduct reconciliation in accordance with the provisions of section 201 of this Act or lodged complaint with police against the arrested person for investigation and appearance before the public prosecution attorney or magistrate.

The power
to Request
Assistance

28. Every person during the discharge of a lawful arrest or seizure under the provisions of this Act may request, upon any person present, to assist him or her and the required assistance shall be rendered accordingly.

Power of Chief
Customs
Officers to Stop
the Loading
or Unloading
or Transfer of
Goods

29. The chief customs officer may stop shipping, discharging or transshipping goods, in vessels, or other means of conveyance, on the basis that an attempt to smuggle has been made in regard to such goods or means of conveyance, or because the persons responsible for production of manifest, or other documents which ought to be produced, have refused, or delayed to produce the same.

Patrol of River
Banks and
Customs Zones

30. Any customs officer or any person to assist him or her while discharging his or her duty, may patrol, upon and pass freely along or over any part of the customs zones or any railways or the shores' banks or of any port, bay, lake, river, any land road lying within five miles of the border.

Power to
Request
Production of
Documents
Related to an
Offence.

31. If the chief customs officer receives information that any goods have been smuggled, has not been given a customs declaration, customs declaration was not legal, the estimated value was less than the value of such goods, it was done in unlawful manner, if information has been received of the intention to smuggle goods, non-submission of declaration, submission of an illegal declaration or declaration less than the value of goods or performed unlawful transaction related to such goods or where goods have been seized, the owner of such goods shall, upon the request of the proper customs officer, submit and deliver all the records, documents and computer correspondence related to the goods or other goods imported or exported by such person at any time for the last five years for examination and permit the concerned officer or any delegated officer to take copies or products of such records and documents.

Power of Chief
Customs
Officer to
Impound
Documents

32. The chief customs officer may impound or retain any documents submitted in relation to any customs declaration or requested under the provisions of this Act; provided that the owner of such documents shall have the right to obtain copies of such documents after verification by the chief customs officer.

Power to take
Samples of
Goods

32. The chief customs officers may whenever he or she deems necessary take from any goods under customs control, free of charge, sample to be utilized and disposed of, by any customs officer in the prescribed manner.

Power of
Commissioner
General to
Issue Permits
to Trade with
Vessel or
Aircraft

34. The commissioner General may issue permit:

- (a). to any person who trades with vessels or aircraft that depart or arrive from abroad; or
- (b). for sale of fresh food and products to crew or passengers on the vessels or aircraft in the ports or airports and to buy goods permitted on such vessels or aircraft.

Protection
of Customs
Officers

35. (1). No customs officer shall be liable for seizure of any goods under this Act where there has been reasonable cause.

(2). Where a plaintiff recovers any means of conveyance or goods seized or the proceeds of sale of the seized goods, the court may record in the judgment that the seizure has been made upon reasonable ground that preclude taking of any proceedings against the customs officer with respect to such seizure.

Search of
Customs Officer

36. No customs officer shall be searched during course of discharging of his or her duty, save in case of being caught red-handed, under a search warrant issued by competent authority, by permission of the Commissioner General, direct superior at work site or whoever is authorised by the Commissioner General.

CHAPTER IV

CUSTOMS CONTROL

Customs
Control of
Goods.

37. (1). Goods shall be subject to customs control with respect to:

- (a). factories located within the customs enclosure, at examination station or in the customs zone under control at all time;
- (b). imported goods at the time of its arrival, until taken in the legal manner from the customs enclosures or stores or until the recipient takes over where the goods are imported by post;
- (c). goods intended to be exported at the time of its arrival at the customs enclosure, until the time of export;
- (d). transit goods or goods prepared for transshipment from the time of import to the time of export;
- (e). goods on board any vessel, aircraft or train from abroad, whilst such vessel is within the limits of any customs port;
- (f). imported goods on board any vessel whilst such vessel is inside the territorial waters of South Sudan;
- (g). goods on board any vessel plying to or from abroad or any internal waterway, in South Sudan, in case of vessel from abroad prior to the entry into South Sudan port and in case of vessel leaving for abroad after the

departure from customs port provided where the order issued to appoint any customs enclosure or examination station does not fix the exact limits, the goods shall be deemed to be within the customs enclosure or examination station from the time they are produced for an examination to the proper customs officer.

(2). Scope of customs control:

- (a). customs may apply all measures of control under the conditions prescribed by the law in force, necessary for the correct application of customs law and it has the power necessary to carry out:
 - (i). Control of the movements of means of transport of goods and persons; and
 - (ii). Controls by audit;
- (b). in the application of customs control, customs shall limit its intervention to minimum necessary to ensure application of customs law and shall use risk management;
- (c). when circumstances justify it, the Commissioner General may authorize any measure to simplify customs procedures and controls, under provisions and terms agreed with the Minister and published in the official gazette;
- (d). subject to such conditions as the

Commissioner General shall prescribe, custom formalities or procedures can be carried out by use of information technology with view to attaining:

- (i). More effective customs controls,
- (ii). More effective customs clearance,
- (iii). Uniform applications of customs procedures,
- (iv). More efficient revenue collection,
- (v). More effective data analysis,
- (vi). Efficient production of external trade statistics, and
- (vii). Improved quality of data.

Goods under
Customs
Control not to
be altered

38. Goods mentioned under the provisions of Section 37 (a) to (e) of this Act shall not be altered or opened or tampered with, except with the approval of proper customs officer, in accordance with the provisions of this Act.

Sealed Goods
under Customs
Control not to
be Broken

39. No fastening, lock, mark or seal placed by customs officer upon any goods, door, hatchway, opening, place or means of conveyance shall, save by authority of the customs officer, be opened, altered, broken or erased whilst the objective for which the fastening, lock, mark or seal is placed on such goods remains unsolved.

Repacking
of Goods
in Customs
Enclosure

40. Goods may, in the presence of the proper customs officer and upon the permission of the chief customs officer, be packed, marked, numbered or repacked, remarked or renumbered inside the customs enclosure after payment of the prescribed fees.

No Claim for
Compensation
for Loss, save
due to Gross
Negligence

41. The Government shall not be liable for loss of or damage to any goods subject to customs control, save where the loss or damage is caused by gross negligence or wilful misconduct of any customs officer, agent or servant as decided by the competent court.

CHAPTER V

EXAMINATION OF GOODS

Customs
Control and
Right to
Examine Goods

42. Customs control shall include the right to examine all goods subject to the control and any customs officer may, at the risk and expense of the owner, open any package or request the owner of the goods or their nominated representative to open the goods for the purpose of examination, weigh, mark or seal.

Postal Goods

43. Postal Goods

- (a). goods imported or exported by post shall be dealt with in accordance with the provisions

of this Act applicable to the import and export of goods and any law regulating postal services.

- (b). If owner of any postal goods is unknown or cannot be found or does not appear within a period specified by the commissioner General in the customs regulations the goods may be opened in the absence of the owner and at the expense of the owner in order to ascertain the quantity, description and value of the goods; provided that if an officer suspects that any package contains perishable, prohibited, restricted; or dangerous goods the officer may open such package at any time.

Packages to be
Marked and
Numbered

44. It shall be lawful for the proper officer of customs to require that every package which is not marked or numbered or inadequately marked or numbered be marked or numbered or both by or at the expense of the owner in the presence of such officer and on payment of fee for supervision.

CHAPTER VI

SECURITIES

The Right
to Request
Securities

45. The Commissioner General shall have the right to require and take securities for compliance with the provisions of this Act for protection of customs revenue. Pending receiving of the required security in relation to any goods under control of the customs, the Commissioner General may refuse to deliver or pass any declaration related to such goods.

Types of
Security

46. The security required maybe in form of bond, prescribed guarantee, cash or in both of any of the three stated securities as the Commissioner General may deemed appropriate to be deposit and such bond, guarantee or cash or any of the two shall be in respect of the requested amount of customs duty.

General
Security may be
provided

47. Where the security is for a particular purpose, such security may be accepted by the authority of the Commissioner General, to cover all transactions for such amount approved by the Commissioner General.

Forfeiture of
Security

48. Where the conditions for which any security has been provided has not been fulfilled within the prescribed period the security may be forfeited for the benefit of the customs service.

Additional
Security

49. The Commissioner General may, at any time, request additional security where the security provided is not sufficient.

Certificate of
Cancellation of
Security

50. Where the conditions for which a security was provided under the provisions of this Act have been fulfilled, the Commissioner General shall record such fulfilment and sign a certificate in the prescribed form and discharge the goods in respect of which the security was made.

Effect of the
Customs
Security

51. Where the customs security is provided in any suit, its submissive entitles the customs, without any fellfield provision of proof, to be granted the judgment with all the demands provided against whoever has signed on the bond, unless the defendant provides proof.

CHAPTER VII

LEVY AND EXEMPTIONS FROM CUSTOMS DUTIES

Levy of Duties

52. (1). Subject to the provisions of this Act, the duties specified in the customs tariff shall be collected upon goods when imported into or when declared for export outside South Sudan.

(2). The Council of Ministers may, from time to time, amend rates on the schedule of customs tariff.

(3). Notwithstanding the provisions of subsection (1) of this section, the customs shall impose high rates of duties or additional rate to counter dumping or to compensate for illegal subsidy on imported goods or to protect agricultural products by special measures or in excess of quota system as applied in the regulations in force.

Levy of
Customs Duties
in accordance
with Schedule
of Customs
Tariff.

53. (1). Special duty rates shall apply to every goods the origin of which is preferential trade area or bilateral trade agreement with any country or regional economic community (customs union) to which

South Sudan is a member; provided that a certificate of origin issued by the competent authority of the exporting country is presented to the customs.

Notwithstanding the provisions of subsection (1) of this section, the Commissioner General may, when implementing any customs union agreement, exempt any goods from presentation of certificate of origin in case approval of origin of such goods has been presented by the competent authority of the exporting country.

Levy of
import Duties
on Goods
Accompanying
Passenger
Baggage

54. (1). The Commissioner General may apply unified duty of 10% of the value on imported goods of non-commercial nature accompanying passenger baggage if the value of such goods not exceeding 500 US dollars.

(2). The customs tariff shall apply on electrical equipment and commodities accompanying passenger baggage.

(3). The Commissioner General may accept payment of customs duty in foreign currency at the exchange rate in force at the time of such payment; provided that the customs duty shall not exceed the amount due to be paid in South Sudan currency.

CHAPTER VIII

CUSTOMS EXEMPTIONS

Exemption
from export,
Import and
Transshipment
Duties

55. (1). Subject to the prescribed conditions or exemptions and deductions granted under investment promotion law in force, the following shall be exempted from export, import and transport of goods from a vessel to another:

- (a). passenger baggage, whether in company of the passenger or otherwise.
- (b). articles liable to duty imported as commercial traveller samples or specimen, whether accompanied or not by the commercial traveller intended to be exported to a foreign country within six months from the date of import.
- (c). real commercial samples.
- (d).
 - (i). foodstuffs shipped on boat of any vessel other than internal vessels within the customs port intended for use or consumption on the boat of the vessel outside customs borders.
 - (ii). foodstuffs and supply substances intended to be loaded on board of any aircraft departing immediately from a customs airport to any place outside the customs territory.

- (iii). aircraft spare parts imported by any foreign airlines company for purpose of maintenance of its aircraft being used on international flights.
 - (iv). ground equipment imported by any international civil aviation company for use at international airports in connection with international flights operated by such aviation company.
 - (e). goods consigned from a foreign country passing in transit through South Sudan to another
 - (f). articles brought from outside by any person residing in South Sudan for the purpose of personal use and convenience.
 - (g). gifts awarded from outside South Sudan to any winner in field of arts, literature, science, sports, general service or others in recognition of his or achievement.
 - (h). seeds imported for agricultural purposes upon a certificate issued by the customs.
 - (i). any item that may be approved by the government for exemption in accordance with any agreement to which Republic of South Sudan is a member state.
- (2). Items imported for use in advertisement, which by reason of its nature may replace similar goods subject for customs duties and has benefit by such reduction up to 30% of its value; provided that convincing evidence has been produced to the chief customs

officer that it was imported or the pure purposes of advertisement and not for sale.

(3). Items imported as advertising models with benefit by reduction in value up to 30% provided that such item are not of size used in commercial practices.

Re-imported
Goods when
Exempt from
Import Duty

56. Goods exported to a foreign country and subsequently re-imported in to South Sudan shall be exempted from payment of imports duty provided that:

- (a). the goods are re-imported within twelve months of the date of export and
- (b). the Commissioner General is satisfied:
 - (i). that the goods re-imported are identical with the goods exported and have not been repaired, altered or renovated;
 - (ii). in case of foreign goods: that the import duty payable on such goods, if any, at the time of original import was repaid; and
 - (iii). that no drawback or refund was obtained on the export of such goods.
- (c). where the import duty payable at the time of re-import exceeds the amount of the duty paid at the time of original import, the excess import duty shall be paid on the re-import of the goods to South Sudan.

- (d). the chief customs officer may require that the amount of duty payable on such goods be deposited or security be provided as he or she deems fit.

Partial
Exemption
from Export
Duty of Goods
Exported by
Parcel Post

57. Goods exported in postal parcels may be exempted from export duties if the value of such goods is less than 100 SSP.

Goods Exported
for Repair and
Re-Imported
Liable to Duty
on Repairs only.

58. If any goods exported to a foreign country without any drawback or refund of the duties already paid on such goods are repaired, altered or renovated and notice in writing of such export is given to the chief customs officer, then upon re-import of such goods import duty shall Only be paid on the cost of such repairs, alterations or renovations.

Vessels Brought
on River Banks
for Repair
Exempt from
Duty

59. Vessels, other than vessels kept for permanent use in any port or in the territorial waters of South Sudan, may be brought onto dry dock or on the river banks of South Sudan for repair, alteration or renovation without payment of import or export duty.

Burden of Proof

60. The burden of proof of exemption of any goods as set out chapter or in the attached customs tariff is upon the person importing, exporting or transshipping such goods.

Duties on
Exempted
Goods to be
collected when
sold

61. (1). All goods imported to South Sudan on exemption from custom duties in accordance with the provisions of this Act shall, be assessed and custom duties shall be due in case such goods are sold in South Sudan.

(2). Notwithstanding the provisions of subsection (1) of this section, in case of investment project the duties provided for under the investment promotion law may be determined on condition of continued enjoyment by such project of the exemptions granted under the provisions of such law.

(3). Whoever intends to dispose of the goods mentioned in subsection (1) shall, before the deposition, furnish the Commissioner General with the particulars of such goods and on demand pay the duties due.

(4). Whoever contravenes the provisions of this section shall, on conviction, be punished with fine twice the assessed customs duties or with imprisonment for a period not exceeding two years or both.

CHAPTER IX

COLLECTION OF DUTIES

1- CUSTOMS DECLARATIONS

Declaration of
Goods on Entry
and Before
Withdrawal
from Customs
Enclosure

62. Upon entry into customs enclosure for import or export, any goods shall, on affirmation of truth, be declared by the owner to the proper officer of customs before withdrawal from the enclosure whether duty is due or not on such goods and pay the assessed duty in case it is due.

Examination
of Goods by
Consignee
before
Submitting
Declaration

63.

- (a). Subject to payment of the prescribed fees, the owner of goods may be permitted upon request in writing to examine the contents of any package before submitting a declaration.
- (b). The permission shall be in writing and signed by the proper officer of customs and the examination process shall be conducted in the presence of a customs officer.

Form and
Contents of
Declaration
for Import or
Export Goods

64. The declaration of goods shall be in the authorized form and manner prescribed in the regulations and shall contain information as approved by the Commissioner General.

Form and
Contents of
Declaration
of Goods for
Transshipment

65. A declaration of goods for transshipment shall be made in the authorized form and manner prescribed in the regulations and shall contain information approved by the Commissioner General.

Declaration
Made by Minor

66. No person shall knowingly receive a declaration under this act made by person less than eighteen years old.

Declarant
to Answer
Questions

67. Any person making declaration shall, if required by the proper officer of customs, answer all questions related to the goods mentioned in the declaration.

Power of Chief
Customs
Officer to
Request
Further
Evidence on
Correctness
of Customs
Declaration

68. The chief customs officer may require from the owner of any goods proof by affidavit or by production of documents or otherwise that the goods are owned as claimed and are properly described or declared for the purpose of duty or for the purpose of claim for exemption from duty and the chief customs officer may refuse to deliver such goods or to pass the declaration related to such goods pending the required proof.

Restriction on
Amendment of
Declaration

69. Once a declaration has been presented it shall not be altered without written consent of the chief customs officer.

Delivery of
Invoice with
Declaration

70. (1). Declaration of goods shall be presented with all invoices and, on request of the proper customs officer, insurance policy, Acts of lading, Acts of parcels, letters and any other documents related to value, dispatch and order of the goods at place of purchased together with freight, insurance and other charges on the goods.

(2). Where permit or licence is required for import, export, transshipment or transit of goods such permit or licence shall be presented with the declaration.

(3). The owner of any goods shall present with the original invoice a duplicate or true copy for retention by the customs and in case of failure to do so, after being asked to return the original invoice, he or she shall pay prescribed charge for true copy of such invoice made by the customs.

Invoice
Particulars

71. Any invoice and certificate related to imported goods shall contain such particulars as prescribed by the customs and the customs officer may refuse to accept any invoice or certificate which does not contain such particulars.

Commissioner
General May
Request
for Special
Information

72. The Commissioner General may request owner of any goods to state the place, date of purchase, name and address of the firm from which the goods are purchased, and furnish any other information, including certificate of origin in the authorized form for the purpose of ascertaining the accuracy of the

value for duty or verifying the particulars shown in any invoice.

2- ASSESSMENT OF CUSTOMS DUTIES

Time for
Ascertaining
Rate of
Import and
Transshipment
Duty

73. Import duty and transshipment duty shall be paid in accordance with the rate of duty in force at the time such duty is paid.

Alteration of
Agreement
where
Import and
Transshipment
Duty Altered

74. If, after any agreement is made for the sale or delivery of goods in South Sudan, import or transshipment duty has been paid, any alteration takes place on the duty affecting such goods before such duty or duties are paid, then, in the absence of express written provision to the contrary, the agreement shall be subject to the following conditions:

- (a). in the event of the alteration being a new or increased duty, the seller after payment of the new or increased duty may add the difference to the agreed price.
- (b). in the event of alteration being the abolition or reduction of duty, the purchaser may deduct from the agreed price the difference caused by the alteration.

Time for
Ascertaining
Rate of Export
Duties

75. All export duties shall be collected in accordance with the applicable rate of duties at the time of making the declaration of the goods in accordance with the provisions of section 61 of this Act.

Determination
of Value

76. Determination of value of imported goods subject to Ad valorem duty:

- (1.) If imported goods are liable to import duty ad valorem, then the value of such goods shall be determined in accordance with schedule A of this Act and import duty shall be paid on the value.
- (2.) Upon written request, the importer shall be entitled to an explanation, in writing from the proper customs officer as to how the customs value of the importer's goods was determined.
- (3.) Subject to the provisions of section 76 of this Act, the value of any imported or exported goods shall be based on the price of the imported or exported goods, as the case may be, at the time, port and place of export or import and the customs duties shall be paid on basis of such value as assessed by the proper customs officer.
- (4.) For the purpose of assessing the price in subsection (1) of this section the following shall be assumed:
 - (a). in case of imported goods:
 - (i). that the goods to be valued are purchased from abroad and delivered at the place of import and that the freight, insurance, commission, and all costs, charges and expenses necessary for the contract of sale and delivery of the goods at the port or place of import have

- been paid, except any tax, or customs duty due on import of such goods or on any docking dues or on unloading at the place of import;
- (ii). that the price shall be the only consideration for the sale of the aforesaid goods;
 - (iii). that neither the seller nor any person associated in business with the seller has any interest, direct or indirect, in the subsequent re-sale or disposal of such goods;
 - (iv). that there is no existence of any commercial relation between the buyer and seller, whether such relation has been created by an agreement or otherwise, except the relation created by the sale of such goods and
 - (v). that any cash or trade discount claimed does not exceed the normal amount of such discount allowed in respect of goods of similar nature.
- (b). In case of goods for export: that the goods to be has to be valued has to be delivered at the place of export freight, insurance, commission or other costs, charges and expenses incidental to the making of the contract or sale and delivery of the goods at the place of export except, any docking fees and charges for loading payable at the place

of export and any tax or duty other than the customs duties payable on such goods have been paid.

- (c). the proper customs officer shall not be bound, upon assessing any goods not mentioned in the tariff, to accept the assessment set out in the declaration, or in any other document presented with the declaration; provided that in case of goods imported in accordance with the provisions of the investment promotion law in force and not mentioned in customs tariff, the documents shall be referred to a committee, including membership of the ministry responsible for commerce, industry and investment and a representative of a technical body having connection and knowledge of such goods.
- (d). notwithstanding the provisions of subsection (1) of this section, when assessing the value of a used vehicle, the value of such vehicle shall not be less than half of its value when brand new.
- (e). notwithstanding the provisions of subsection (1) of this section when the value of partially damaged goods is under assessment it may be assessed in accordance with the current condition of the goods by a committee to be constituted by the Commissioner General for that purpose.

Fixing Tariff
Values

77. (1). The Commissioner General may, after agreement with the ministry responsible for commerce, industry and investment and consultations with relevant stakeholders, fix a tariff value of such goods and in the same way amend such tariff from time to time.

(2). The tariff values fixed in accordance with the provisions of subsection (1) of this section shall be applicable from the date to be agreed upon by the Commissioner General and the ministry responsible for commerce, industry and investment, subject to the amendment referred to in subsection (1) of this section and remain applicable for the period agreed upon and be published in any newspaper and at all customs ports and stations.

(3). If the value of any goods has been fixed in accordance with the tariff value, the proper customs officer shall assess the value of such goods in accordance with the fixed tariff.

Determination
of Duty Levied
According
to Weight or
Measure

78. Upon levy of customs duty on the basis of weight or measure, the proper customs officer may ascertain the accuracy of weight or measure by weighing machine or measures located or approved by the competent authority.

Measurement
for Duty

79. Goods charged for duty by measurement shall, at the expense of the owner, be heaped, piled, stored, framed or otherwise placed in such manner as the proper customs officer may require to enable the

measurement and account to be taken.

Determination
of Proportional
Duties

80. Where duties are imposed according to a specified quantity, weight, size or value, the duties shall apply in proportion to any greater or less quantity, weight, size or value.

Where Duties
Vary According
to Country-of-
Origin Goods
are Chargeable
at Highest
Rate Unless
Shown to be
Chargeable at a
Lower Rate

81. Where import duty varies according to the country of origin of goods, the goods shall be chargeable with the highest duty unless the proper customs officer is satisfied upon production of certificate of origin or otherwise as to the country of origin of the goods in question.

Highest Duties
to be Charged

82. If any goods are or can be classified under two or more names, headings or descriptions resulting to differences as to duty, when the difference is between liability to or exemption from duty, duty shall be charged, and where the difference between two or more duties, the higher or the highest of such duties shall be charged.

Conversion
of cost Not
Expressed in
South Sudanese
Currency

83. Where the invoice value is not expressed in South Sudanese currency or the approved free and convertible currency, the Commissioner General may fix the rate at which the invoice value shall be converted for the purposes of this Act in accordance with the circulars issued by the Bank of South Sudan.

3-PAYMENT OF DUTIES

Payment of
Duties in
Customs
Enclosure

84. With the exception of the permission issued by the Commissioner General, duties shall be paid in the customs enclosure and the proper customs officer shall issue a receipt on the prescribed form.

Goods not to
be withdrawn
from Customs
Enclosure until
Duties Paid

85. Any goods shall not be withdrawn from the customs enclosure before payment of import, export or transshipment duty and all charges payable to the customs on such goods; provided that it shall be lawful for the Commissioner General to permit goods imported or intended for export to be withdrawn from the customs enclosure without previous payment of any such duty upon such terms and security for the future payment as the Commissioner General may deem fit in each case.

Customs
to have a
Paramount
Lien over All
Duties

86. (1). Customs shall have a first and paramount lien on any goods:

- (a). consigned to any person brought to the customs enclosure to secure payment of duty and charge required on such goods from that person and all fines due from the consignor or consignee.
- (b). present under the customs control and owned by any person bound to pay any duty or charges to customs or any fine for

contravention of the provisions of this Act.

(2). In case of non-payment of any duty, charge and fine referred to in subsection(1) of this section within three months of the date of lien, the Commissioner General may sell the goods and dispose of the proceeds in accordance with the law related to procurement and disposal of public property.

Power to Sell
Goods Not
Withdrawn
from Customs
Enclosure
within Three
Months

87. (1). The chief customs officer may sell by public auction, after sufficient notice, goods not taken from any customs enclosure within three months, in case of goods transported by land or inland waterway or one month in case of goods transported by air subject to the following:

- (a). without any further notification to collect the goods in case of private sector goods.
- (b). after a written notification to collect the goods within three months in case of government goods.

(2). The chief customs officer may sell or dispose perishable goods if not collected within twelve hours from the time of its entrance to the customs on such conditions as he or she may deem necessary utilize any proceeds or interest realize as the result of the or disposition of the goods.

Goods Not
worth Duty
may be
Destroyed

88. The Commissioner General may cause any goods which in his or her opinion not worth customs duty to be destroyed.

Payment of
duty on goods
in manifest
and means of
conveyance not
produced.

89. If any dutiable goods included in the manifest of any means of conveyance is not produced to the chief customs officer on demand, the master, owner or agent of the means of conveyance shall, unless the goods are accounted for to the satisfaction of the chief customs officer, pay the duty on such goods.

4- DISPUTES AS TO DUTY

Payment of
Duties Short
Levied or
Erroneously
Refunded

90. When any duty has been short levied or erroneously refunded the person bound to pay such duty shall pay or refund the amount short levied or erroneously paid whenever demanded by the proper customs officer; provided that the customs shall not claim the difference in duty after expiry of five years from the date the goods were released.

Payment of
Duties Short
Levied or
Erroneously
Refunded

91. (1). The amount demanded by the proper customs officer shall be deemed to be the proper amount of the duty and charges required on such goods, unless the contrary is proved by litigation before a competent court.

(2). If any dispute arises as to the value, amount and rate of duty or charges payable in respect of any goods other than goods imported or exported by parcel post

or as to the liability of any such goods to duty under this Act, the owner of such goods, if so requested by the chief customs officer, shall state on the prescribed form the grounds upon which he or she disputes the liability to the duty or charges as assessed by the customs; provided that the owner shall pay under protest the sum demanded by the proper customs officer as duty and charges payable in respect of the goods.

(3). The proper customs officer, upon request of the owner before removal of the goods from the customs enclosure, shall endorse on the receipt for the duty and charges the words; “paid under protest. “

(4).No action shall lay for recovery of any sum or part of such amount paid to the customs as duty or charges payable in respect of any goods save based on the receipt endorsed by the proper customs officer under subsection (3) of this section and the action is brought within six months after the date of payment.

(5). A committee consisting of senior managers with experience and expertise shall be formed in accordance with the regulations to look into disputes arising from:

- (c). value of goods,
- (d). origin of goods and
- (e). harmonized Systems Code.

(6). The committee in subsection (5) of this section shall work with impartiality in connection with the disputed points.

(7). If any dispute arises between the owner of goods and the customs, it shall be referred to the committee for settlement within one week and the committee shall have the right to consult any experts or technicians.

(8). The Commissioner General shall, within one week from the date of receipt of the recommendations of the committee, issue his or her decision which shall be subject to objection within thirty days from the date of receipt to the competent court.

(9). The goods may be released before settlement of any dispute mentioned in subsection (1) of this section upon such conditions and securities as the Commissioner General may deem necessary and samples of the disputed goods shall be retained.

(9). Duty and charges other than the disputed duties shall be collected.

Duty and
Charges Taken
in Kind

92. If owner of any goods refuses to pay any customs duty or charge due on value of such goods not previously included in the tariff as assessed by the proper customs officer, the chief customs officer shall, after three days from the date of such refusal, seize that part of goods on which customs duty or charge due has not been paid.

5- REFUND OF DUTIES

No Alteration
of Refund of
Duty

93. If any customs alteration has occurred with respect to valuation or classification of any type of goods in such a way that the goods has become subject to duty less than the one paid, no person shall be entitled to refund of the duty paid before the coming into force of such alteration.

Refund of
part of import
duty paid on
imported goods
upon re- export

94. (1). In exceptional cases in which the minister responsible for finance and economic planning considers it in public interest that import duty has been paid on certain kind of goods not available in South Sudan but imported into South Sudan for the purpose of being used and re-exported, the Commissioner General may, upon such re-export, allow a refund of part of the import duty paid; provided that before the goods are imported, permission under this section had been asked from and granted by the minister.

(2). Part of the duty to be refunded shall be an amount equal to what the duty payable at the date of import would have been if the value of the goods on that date had been that the Commissioner General assesses as their value, exchange rate and depreciation on the date of the re-export.

Amount
Refunded
on Import
Duty Upon
Re-Export of
Goods Not
According to
the Required
Specifications
or Imported by
Mistake

95. The Commissioner General may, in case of imported goods not identical to the required specifications or imported by mistake and intended to be re-exported, permit the refund of the amount of duty paid on such goods minus 5 % of the value.

- (1.) The Commissioner General shall not permit the refund of duty if the goods are:
 - (a). used;
 - (b). not in the same condition as they had been imported;
 - (c). not exported within three months from the date of their import.

6-DRAWBACK

Drawbacks of
Import Duty
Upon Re-
Export of Easily
Identifiable
Goods

96. (1). When foreign goods capable of being easily identified on which import duty has been paid to the customs are exported to a foreign country a drawback shall, subject to the prescribed conditions, be allowed on the amount of the duty so paid less 1 % of the value of the goods on import.

(2). No drawback shall be allowed:

- (a). if the goods have been used;
- (b). if goods are not in the same condition as they were imported. provided that drawback may be allowed by the Commissioner General if the altered condition of the goods is due to the goods having undergone a manufacturing

process after import;

- (c). if the goods are exported within twelve months from the date of import; provided that drawback may be allowed by the Commissioner General on goods exported after the expiry of twelve months if the delay in export is due to the goods having undergone manufacturing process after import.
 - (d). unless notice of the intention to claim drawback is given to the proper customs officer prior to the time of export;
 - (e). unless certificate of import into South Sudan is produced to the proper customs officer at the customs enclosure nearest to the place of export and he or she has certified that the goods have been exported;
 - (f). except with the consent of the Commissioner General unless the claim for drawback is presented for payment within six months of the date of such certificate of export.
- (3). When goods on which drawback is claimed have undergone manufacturing process after import, the Commissioner General for the purpose of calculating the amount of drawback to which the claimant is entitled has regards only to that part of the goods originally imported and actually been exported.
- (4). The Commissioner General may lay down general regulations with regard to any matter requiring under this section to be proved or shown before

drawback can be obtained and such conditions shall be fulfilled by all claimants to drawback unless otherwise directed by the Commissioner General in any particular case.

Drawback
on Export of
Manufactured
Goods

97. Notwithstanding the provisions of section 95 where imported materials upon which import duty have been paid are used in the manufacture of goods in South Sudan the Commissioner General may, subject to such conditions as he or she may think fit in particular case, allow drawback on export of such goods to the amount of the duty so paid on the imported materials less 5% of the value on import.

CHAPTER X

IMPORT OF GOODS

1-IMPORT IN GENERAL

Goods to be
Imported
through
Customs
Enclosure

98. Save as otherwise provided in this Act, all goods imported into South Sudan shall pass through customs enclosure, unless the goods are exempted from customs duty by a written permission from the chief customs officer or under the provisions of any exemption or agreement under the provisions of section 83 or 86(1) (a). Such goods shall not be withdrawn from the customs enclosure, unless a customs release order has been issued by the proper customs officer.

Restrictions on
boarding means
of conveyance
in customs port

99. No person shall, without permission from the chief customs officer, board any means of conveyance from abroad in any customs port, airport or station. Nevertheless, in case of a vessel the proper customs officer and in case of other means of conveyance the medical officer of South Sudan medical service and any person duly authorized to perform his or her duty may board such vessel or other means of conveyance before the required permission being granted.

Duty of Person
in Charge
of Means of
Conveyance
from Abroad

100. The master or responsible officer of a vessel and pilot of an aircraft or person in charge of any means of conveyance coming from abroad to any customs port, airport or station in South Sudan shall:

- (a). answer any question addressed to him or her with respect to the means of conveyance, cargo, crew, passengers and stores;
- (b). produce such documents pertaining to the means of conveyance, cargo and stores as may be required by the proper customs officer;
- (c). appoint an agent for the means of conveyance where the proper customs officer requires such appointment.

Permission to
Unload Cargo.

101. No goods shall be unloaded from any means of conveyance except upon permission and in presence of the chief customs officer, unless expressly provided otherwise in the permission issued for such unloading

Place of
Unloading.

102. The goods included in a manifest or with respect to which a declaration has been made shall be unloaded in place or places mentioned by the proper customs officer.

Means of
Conveyance
Not to be
moved from
Mooring
or Place of
Unloading
without
Authority.

103. Except with permission of the chief customs officer, no means of conveyance with goods from abroad shall, after arrival at the proper place of mooring or unloading, be removed until after completion of unloading of the cargo intended to be discharged at port, airport or station.

Direct Delivery
of Goods

104. (1). The chief customs officer may, in his or her discretion and choice, issue permission for direct delivery of goods from means of conveyance; provided that deposit of security determined by such chief customs officer is paid to the person entitled to such security upon written application the consignee, or agent on condition that such consignee, his or her agent signs with the master or agent of the vessel, pilot or agent of the aircraft or person or agent in charge of any other means of conveyance.

(2). Whenever the chief customs officer deems fit may order the direct delivery of any particular goods and the person entitled to such goods shall within a reasonable time receive and remove such goods after having paid the deposit.

Chief Customs
Officer may
Stop Loading,
Unloading,
Transshipment
or Transfer of
Goods

105. (1). The chief customs officer, at any time and for a reasonable cause, may stop unloading, loading transshipment or transfer of goods from means of conveyance.

(2). The chief customs officer, if so requested by the master, owner or other interested party, shall deliver to him or her written statement for reason of stopping unloading, loading, transshipment or transfer of such goods.

Goods
Discharged in
Apparent Bad
Conditions

106. Goods discharged from any means of conveyance in apparent bad, damaged condition or deficient in quantity may be placed apart for the purpose of being examined and weighed in the presence of the master, pilot or person in charge of means of conveyance or agent. A special note shall be made on the manifest, if any, and the master, other person in charge of means of conveyance or agent may be require to sign a certificate of damage.

Amendment of
Manifest

107. The chief customs officer may permit the person in charge or owner of means of conveyance to correct the obvious errors in the manifest or other documents produced to the customs or to supply any omission which in the opinion of the customs officer results from accident or inadvertence by furnishing an amended or supplementary manifest or document, and the chief customs officer may levy such fee as may be determined; provided that no amendment shall be made to such import manifest or document.

Explanation
of Deficient
or Excessive
Discharge of
Goods

108. (1). If quantity of goods or number of packages discharged from any means of conveyance is less than or in excess of the quantity or number shown on the manifest, the master, pilot or any person in charge, as the case may be, if so required by the chief customs officer, shall explain such discrepancy in writing.

(2). If the goods or packages mentioned in sub-section (1) of this section have not been shipped or discharged or if discharged in another place than the original destination, the chief customs officer may require the master, pilot or any person in charge of the means of conveyance to produce the documents which prove the explanation.

Goods not to
be unloaded
without
Permission on
Holidays or
out of Working
Hours

109. Except upon written consent of the chief customs officer no goods, Other than passenger luggage and goods urgently required to be unloaded, shall be unloaded except during the prescribed working hours and days.

2- IMPORT OF GOODS BY INLAND WATERWAYS

Vessels
Entering
Territorial
Waters not to
Dock Except at
Customs Ports
and to Bring to
When signalled

110. The master of any vessel not in service of customs, upon entering the territorial waters of South Sudan by inland waterways shall:

- (d). not allow the vessel to enter any place or to dock or to communicate with the river

bank other than the customs port except with permission of the chief customs officer or in case of any dangerous weather or circumstance; and

- (e). prepare the vessel for entrance when approaching or when requested or signalled to by any vessel or aircraft in service of custom or do what is requested by the customs.

Vessel to Bring
to at Boarding
Station

111. The master of any vessel bound to or calling at any customs port shall bring to such vessel for boarding at the appointed port or station.

Master to
Facilitate
Boarding and
Sign Report
Book

112. The master of any vessel bringing to for boarding shall provide the proper customs officer with all relevant documents and answer all questions to enable such officer to complete the particulars set out in the customs report book, sign the declaration contained in the book as to accuracy of particulars as to whether he or she has or not discharged any of the cargo since leaving the port of call and if so type of goods so discharged.

Vessel to be
Immediately
Taken to Place
of Unloading

113. The master of any vessel, after his or her vessel has been brought to at the boarding station and boarded by the proper customs officer, shall come to the proper place of mooring or unloading as immediate as practicable without touching at any other place.

Delivery of
Vessel Manifest

114. (1). The master or responsible officer of any vessel delegated by the master or owner of any vessel shall within twenty-four hours of arrival of any vessel at any port or place where there is customs station deposit with the proper customs officer that of the manifest related to goods intended to be discharged or transhipped at such port or place and, if required by the proper customs officer, deposit two attested copies of such manifest on the prescribed form and the proper customs officer may permit such deposit to be made by an agent appointed by the master or owner.

(2). Production of vessel manifest may be required whatever the vessel reason for coming to the port or place or whatever the duration of her staying there.

(3). It shall be permissible and lawful to send an electronic manifest from port of departure to port of destination.

Contents
of Import
Manifest

115. Any import manifest by inland waterways shall contain the following particulars stated on the declaration of the master or agent on its correctness as follows:

- (a). name and nationality of the vessel;
- (b). name of the original port of departure port of the vessel and names of all ports the vessel has entered during voyage;

(c) type of goods consigned on the vessel; number, kind of packages and marks or quantity or weight of

- (c). the goods, if the goods are in bulk;
- (d). port in which the goods were consigned and the original consignment port stated on the shipment manifest;
- (e). name of the consignee; and
- (f). in case of goods for transshipment, ultimate port of destination shown on the manifest.

Report on
Vessels in
Service of
Foreign
Country

116. (1). The provisions of sections 98 to 100, 102, 107 to this section and section 174 shall apply to vessels in active service and form part of the defend force affiliated to the government or any foreign government not carrying goods to be unloaded in South Sudan.

(2). The persons in command of means of conveyance holding a commission from any foreign state having on board any goods laden abroad other than vessels or aircraft stores shall, when called upon by the chief customs officer to do so:

- (a). deliver an account in writing of the quantity of such goods, the marks and numbers on the goods and names of the shippers and consignees and make a declaration related to the correctness of such account; and
- (b). answer all questions relating to such goods.

Master of
Wrecked Vessel
to Report

117. When any vessel is lost or wrecked off the river bank or any goods are jettisoned in the territorial waters of any inland waterways in South Sudan prior to arrival of the vessel at the customs port or station, the master or owner shall, without any unnecessary delay, make report of the vessel and cargo by delivering to the chief customs officer a manifest so far as it is possible to do so at the nearest customs port or station to the place where the vessel has been lost or wrecked or the goods were jettisoned.

Goods
Unloaded to
be taken in
Custody of
Customs and
receipt Given

118. Upon n being wholly unloaded from any vessel at a particular port or place for which they were consigned the goods shall immediately be delivered into custody of the proper customs officer upon receipt to the master or his or her agent by such proper customs officer for all goods unloaded from the vessel other than goods delivered direct under the provision of section 103.

3- IMPORT OF GOODS BY LAND

Goods
Imported
by Land to
be taken to
the Nearest
Customs
Station

119. (1). Goods imported by land shall be taken by defined route for land carriage from the border, without delay, to the nearest customs station to the place of import and where there is no defined route, then by the usual route without deviation.

(2). Any persons in charge of any means of conveyance, upon importing goods without passing through a customs station on the border, shall have a manifest

showing the nature and quantity of such goods and produce a signed copy of the manifest to the responsible customs officer in the nearest customs station for record.

4 - GOODS IMPORTED BY AIR

First Landing
at Customs
Airport Only

120. Except in case of emergency, no aircraft entering South Sudan shall land for the first time except at customs airport.

Pilot to Report
to Competent
Authority or
Customs Officer
on Landing
Elsewhere
other than
at Customs
Airport

121. If any aircraft entering South Sudan lands at any place other than customs airport, the pilot of such aircraft shall forthwith report to the competent authority or officer of customs and on demand produce the journey log-book or any other document that may be required by the proper customs officer and, if there are goods on board, the manifest belonging to the aircraft without unloading such goods unless with the consent and in the presence of the proper customs officer and no passenger shall leave the immediate vicinity without the consent of such officer.

Pilot or Owner
of Wrecked
Aircraft to
Report

122. When any aircraft is lost or wrecked on the river bank or in the territory of South Sudan or where any goods are jettisoned in the territorial waters of or in the territory of South Sudan prior to the arrival of the aircraft at the customs airport, the pilot or owner shall, without any unnecessary delay, make report of

the aircraft and cargo by delivery to the chief customs officer a manifest so far as it is possible to do so at the customs airport nearest to the place where the aircraft has been lost or wrecked or the goods has been jettisoned.

Seal Not to be
Broken

123. No person shall break or alter any seal placed upon any part of any aircraft on entering South Sudan or upon any goods in such aircraft by the customs officer at airport from which such aircraft has departed from South Sudan.

Pilot to Take
Aircraft to
Boarding
Station

124. The pilot of any aircraft arriving at a customs airport from abroad shall, on arrival forthwith, take such aircraft to the boarding station unless:

- (a). the pilot proves that circumstances beyond his or her control prevent him or her from taking the aircraft to the boarding station and
- (b). that he or she has reported the circumstances to the proper customs officer upon his or her arrival and has complied with the directives of such officer as to all goods on the aircraft.

Duty of Pilot to
Submit Report
and Produce
Documents

125. The pilot of any aircraft or agent, within twenty-four hours upon arrival from abroad to the customs airport, shall:

- (c). submit to the proper customs officer a report

on the prescribed form;

- (d). state with honesty several particulars required on the prescribed form;
- (e). deliver to the proper customs officer together with the form the journey log-book of the aircraft or any other document that may be requested by such officer, manifest and the declaration of the goods on board his or her aircraft signed by the customs officer at the airport from which he or she departed for South Sudan; and
- (f). unload from the aircraft all the goods on board for examination when requested by the proper customs officer.

Goods NOT
to be removed
from Aircraft
until after
Report

126. No Person shall remove from aircraft any goods imported on such aircraft until the report required by section 125 of this Act has been made and written consent of the proper customs officer has been obtained and all goods removed to be taken immediately to customs enclosure.

Duty of Pilot
When Goods
Exempted
Passing
through
Customs
enclosure

127. The pilot of any aircraft that carries exempted goods passing through customs enclosure shall:

- (a). except with the permission of the Commissioner General, land in South Sudan only at customs airport save in case of emergency under sections 120 and 121 of this Act and

- (b). on arrival at each customs airport in South Sudan, comply with requirements of sections 123, 124 and 125 of this Act.

Goods to be
Declared and
Unloaded with
Reasonable
Dispatch

128. Goods imported to customs airport on any aircraft and not declared and cleared with reasonable dispatch may be removed at the risk and expense of the owner to such place of security as the chief customs officer may appoint.

5 - IMPORT BY POST

Import of
Goods by Post

129. When goods are imported through post office, the declaration or label affixed to or accompanying the package under postal regulations may, at the discretion of the Commissioner General, be accepted in lieu of the declaration if under this Act, the amount of the contents, value and other particulars entered in such declaration or label and signed by the sender can be verified and accepted for the purpose of assessing the duty payable on such goods.

Commissioner
General
may Waive
Compliance
with
Formalities

130. The Commissioner General may, subject to such terms and conditions as he or she thinks fit and by arrangement with director of postal services waive compliance with some formalities imposed under this Act in relation to imported goods.

Dispute as to
Duty on Goods
Imported by
Post

131. (1). If, before the withdrawal, a consignee of goods imported through post office complains that the duty has been incorrectly assessed, the goods shall, if the consignee so requests, be returned to the chief customs officer at the place where the duty was assessed to be re-examined and the duty re-assessed; provided that where the duty has been correctly assessed based on the description, quantity and value declared by the sender, the amount of such assessment shall be deemed to be the duty payable on such goods.

(2). No claim for any re-assessment or re-payment of duty shall lay in respect of goods imported through postal services after withdrawal from the post office.

CHAPTER XI

EXPORT OF GOODS

1- EXPORT IN GENERAL

Goods to be
exported
through
Customs
Enclosure

132. Except as otherwise provided in this Act, all goods exported from South Sudan shall pass through customs enclosure, unless exempted by a written permission of the chief customs officer or under the provisions of any dispensation or agreement under sections 183 or 186 (1) of this Act.

Goods in
Apparent Bad
Condition

133. Goods for export brought to customs enclosure and found to be in apparent bad or damaged condition or deficient in quantity may be Put apart for the purpose of being examined and weighed in

the Presence of owner, the carrier of such goods or agent. A special note shall be made on the declaration for export and the owner, the carrier or agent may be required to sign a certificate of damage.

Short Shipped
Goods

134. If any goods declared for export are not exported according to the declaration the owner shall immediately report the fact to the chief customs officer.

Security for
Export and
Certificates of
Landing

135. (1). The chief customs officer may require owner of goods declared for export to give security that the goods shall be landed or delivered at the place declared or otherwise accounted for to the satisfaction of the chief customs officer.

(2). If required by the Commissioner General a certificate of chief customs officer at the port of destination shall be produced by the exporter as proof of due landing or delivery in accordance with the declaration of export of the goods and the chief customs officer at the customs enclosure may refuse to allow any other goods subject to the control of the customs to be exported by any person who fails within a reasonable time to produce such certificate of landing or delivery of such goods previously exported by him or her or to account for such goods to the satisfaction of the chief customs officer.

Loading of
Goods for
Export and
Transshipment

136. (1). Save with the written permission of the chief customs officer, no goods for export shall be:

- (a). Loaded into any means of conveyance or transshipped;
- (b). Loaded or transshipped at or from any place other than a place appointed by the Commissioner General; or
- (c). Loaded into any means of conveyance unless such goods have been entered in the manifest, save in case of passenger luggage or ballast urgently required to be loaded or transshipped in the presence of the proper customs officer.

(2). The person in charge of means of conveyance shall be responsible for implementation of provisions of subsection (1) of this section.

Chief Customs
Officer
May Stop
Loading and
Transshipment
of Goods

137. (1). The chief customs officer may, at any time for any reasonable cause, stop loading or transshipping of goods to any means of conveyance.

(2). The chief customs officer, if so, requested by the master, owner or other interested party, shall deliver to him or her written statement for reason of stopping such loading or transshipment.

Goods not to be Loaded or Transshipped on Holidays or out Of Working Hours without Permission

138. Except upon written permission of the chief customs officer, no goods other than passenger luggage or ballast urgently required shall be loaded or transshipped out of customs enclosure save during the prescribed hours on working days.

Goods Loaded for Export Not to be Unloaded

139. Goods loaded for export shall not be unloaded except with permission of the chief customs officer.

2- EXPORT BY INLAND WATERWAY

No vessel to Depart without Permit.

140. The master of any vessel shall not depart from any customs port without permit from the proper customs officer and such permit to be produced on demand.

Requisite for Obtaining Permit to Depart.

141. Before any permit to depart is given, the master, owner or agent of any vessel shall:

- (a). Deposit with the proper customs officer that part of vessel manifest related to goods loaded or transshipped at the departing place or port of the vessel together with one attested copy of such vessel manifest on the prescribed form;
- (b). Answer all questions related to the vessel, her cargo, crew passengers, stores and voyage; and

- (c). Produce such documents related to the vessel, her cargo crew, passengers, stores and voyage as may be required by the proper customs officer.

Contents of
Manifest for
Export

142. The manifest to be produced under provisions of section 141 of this Act, shall contain the following information and an affirmation by the master:

name and nationality of the vessel;

- (a). Kind of goods the cargo is composed;
- (b). number, kind and marks of the packages or quantity or weight of the goods if in bulk;
- (c). port or place of destination and the ultimate port or place of destination of any goods shown on the Act of lading; and
- (d). names of consignors.

Amendment
of Manifest for
Export

143. The chief customs officer may permit the master or owner of any vessel to amend any obvious errors in the manifest for export or to add any omission which in the opinion of the chief customs officer results from accident or inadvertence, by furnishing an amended or supplementary manifest and the chief customs officer may levy such fee as may be prescribed; provided that no manifest for export shall be amended.

Grounds for
Refusal of
Permit to
Depart

144. (1). The chief customs officer may refuse a permit to depart to any vessel until:

- (a). Compilation with provisions of section 14;
- (b). All legal requirements under this Act with regard to all charges and penalties due from the vessel or owner or master of such vessel and all duties payable in respect of any goods shipped on the vessel have been duly paid or the payment secured;
- (c). Agent of the vessel, if any, has delivered a declaration in writing claiming responsibility for payment of any penalty properly imposed upon the master or any of the crew in respect of any contravention of the provisions of this Act.

(2). A vessel agent delivering a declaration under paragraph (c) of subsection (2) of this section shall be liable for all penalties properly imposed on the master or on any of the crew of such vessel.

(3). The chief customs officer may require the delivery of a declaration under paragraph (c) of sub-section (1) of this section at any time after the entry of the vessel within precincts of the port and may, pending such delivery, suspend the permit to unload cargo under the provisions of section 100.

Grant of Permit
to Depart

145. When the chief customs officer is satisfied that the provisions of sections 140 and 143 of this Act have been complied with, he or she shall grant a permit to master of the vessel to depart.

3- EXPORT BY LAND

Goods Exported
by Land to
Be Taken
to Nearest
Customs
Station

146. (1) Goods exported by land shall be brought to the customs station which is nearest to the intended place of export.

(2). If the customs station is not on the frontier the goods shall be conveyed without deviation by the defined route for land carriage to the frontier or if no route is defined, by the usual route.

Chief Customs
Officer May
Require
Manifest

147. The chief customs officer may require delivery of a manifest in the prescribed form together with one copy for retention by the customs of any means of conveyance exporting goods by land and where the customs station is not on the frontier the person in charge of such means of conveyance shall carry such manifest until the means of conveyance has crossed the frontier.

4- EXPORT BY AIR

Aircraft to
Depart from
Customs
Airport

148. No aircraft shall depart to any place abroad except from customs airport; provided that this section shall not be deemed to apply to any aircraft compelled to land or alight after leaving a customs airport owing to an emergency.

Pilot to Report
to a Competent
Authority
or Customs
Officer

149. If any aircraft departing from South Sudan lands at any place other than customs airport, the pilot shall forthwith report to the competent authority or customs officer and on demand produce to such competent authority or customs officer the journey log-book and, if there are goods on board, the manifest of the aircraft and such goods not to be unloaded without the consent and in the presence of the competent authority or customs officer and no passenger allowed to leave the immediate vicinity without consent of the competent authority or such customs officer.

Goods not to
be exported in
Aircraft except
by Authority of
Proper Customs
Officer

150. (1). The proper customs officer shall, on being satisfied, sign a declaration made in respect of any goods for export by air as clearance and authority for the export of such goods.

(2). Any person shall not export goods in any aircraft until the proper customs officer has signed the declaration.

Before Loading
Goods for
Export Pilot to
Give Notice of
Departure

151. The pilot of any aircraft in which goods are to be exported shall, before any goods are taken on board, deliver to the proper customs officer a notice of departure for a destination abroad in the prescribed form truly stating the particulars required by such form.

Goods Loaded
for Export
Not to be
Subsequently
Unloaded
without
Consent of
Customs

152. No person shall without the consent of the proper customs officer unload from any aircraft any goods loaded for export which have been cleared under the provision of section 150 of this Act or open, alter or break any lock, mark or seal placed by any customs officer or on any goods in any aircraft about to depart from South Sudan. This section shall apply to any aircraft about to leave South Sudan and forced to land owing to an emergency.

Production of
Documents and
Authority to
Proceed

153. (1). Subject to the provisions of section 148 of this Act, the pilot of any aircraft about to proceed direct to any place abroad shall deliver in duplicate to the proper customs officer at the customs airport of departure, an application for clearance from the airport together with the journey log-book belonging to the aircraft and, if the aircraft carries any goods, the manifest in the authorised form truly stating the particulars required and such application form, when signed by the proper customs officer, shall be the clearance and authority, subject to the provisions of any regulation made under the civil aviation law in force, for the aircraft to proceed to its destination abroad.

(2). Subject to the provisions of section 148 of this Act, no pilot shall depart in any aircraft from South Sudan except after having obtained permission to do so and not to call at any other place in South Sudan before proceeding to the intended destination abroad. Any pilot intending to land at one or more airports before proceeding to the intended destination abroad shall

apply for clearance and permission at the last customs airport of landing.

5-EXPORTBYPOST

Collection of
Export Duty

154. When goods are exported through the post office, the declaration made by the consignor under the postal service regulations may, at the discretion of the Commissioner General, be accepted instead of the declaration required under the provisions of this Act and account of contents, value and other particulars entered on such declaration, subject to customs verification, be accepted for the purpose of assessing the duty payable. Any duty so assessed may be accepted by the post office but shall be subject to revision after customs verification.

Commissioner
General
may Waive
Compliance
with
Formalities

155. The Commissioner General may, subject to such terms as he or she deems fit and by arrangement with the director of postal services, waive compliance with the formalities imposed by this Act related to export of goods by post.

CHAPTER XII

TRANSSHIPMENT

Goods
Consigned for
Transshipment
or Clearly
Marked
with Port of
Destination Not
to be Subject to
Customs Duty

156. Goods consigned to South Sudan port or airport for transshipment to a destination abroad specified in the manifest “for transshipment” or the cases or wrappings in which such goods are contained and marked in clear letters with the name of ultimate place of destination abroad shall not be subjected to customs duty.

Goods not
manifested
or marked
But Duly
Declared for
Transshipment
to be exempted
from Import
Duty

157. Goods intended for transshipment but not so manifested or not marked with name of the ultimate port or place of destination abroad and goods not originally intended for transshipment but required to be transshipped shall, if the chief customs officer consents, be allowed to be transshipped without payment of import duty.

Security for
Transshipped
Goods at
Declared
Destination

158. When goods are intended for transshipment in any South Sudan port or airport the chief customs officer may require the owner to give security for unloading or delivery of such goods at the place declared in the manifest or to be accounted for to the satisfaction of the chief customs officer in case of failure to provide such security, the custom officer may refuse to allow such goods to be transshipped.

159. Any export advice note shall bear the customs official seal of the customs port or airport that issues such advice note signed by the Proper customs officer including the following particulars:

- (d). customs port or airport that issues the note and customs port or airport to which the goods contained are consigned;
- (e). name of the vessel or aircraft on which the goods are consigned;
- (f). description and type of goods contained on the vessel or aircraft and total of the packages with their numbers, marks, weight or size;
- (g). amount of export duty deposited as security;
- (h). date of issue;
- (i). value of the goods delivered to the vessel or aircraft at the customs port or airport for export; and
- (j). the period fixed for production of acknowledgement of delivery of goods at the intended customs port or airport endorsed by the competent authority at such customs port or airport whether by issue of export notice or under separate document to be produced to the customs station which issued export notice.

CHAPTER XIII

INLAND WATER WAY AND BORDER TRADE

Certificate
for Arrival of
Goods Exported
in Waterway
Vessel to be
produced
within Sixty
Days

160. (1). Where goods to be exported are taken from one customs port in South Sudan to another customs port in South Sudan the export duty on such goods shall be collected and deposited at the customs port of export upon production of certificate of arrival as specified in sub-section (2) of this section and the chief customs officer shall issue to the owner an export advice note containing the information specified in section 159 of this Act; provided that the chief customs officer may accept instead of such deposit accept an undertaking for such security as he or she may deems fit for the payment of duty on such goods in case a certificate of arrival is not produced.

(2). On presentation within period of sixty days from the date of issue of export advice note at South Sudan port from which the same was issued, a certificate of arrival of the goods or any part of such goods at the customs port of destination, the exporter shall be entitled to repayment of export duty collected as deposit on the goods or part of that duty as mentioned in certificate of arrival or to the discharge of his or her undertaking and the release of his or her security to such part related to the goods included in such certificate.

(3). Subject to the provisions of registration of exporters and importers under investment promotion law in force, any other applicable law or regulations the customs may specify bases and guidelines to regulate

border trade and determine the exempted goods, value of duties and type of currency or currencies in which the duties may be paid.

Inland
Waterway
Vessel Not to
Take Cargo
at Inland
Waterway or
Deviate

161. The master of any inland waterway vessel shall not allow any goods to be taken onto or unloaded from such vessel or onto another vessel at inland waterway except with permission of the chief customs officer nor allow such vessel to deviate from her voyage unless forced to do so in unavoidable circumstances or circumstances to be explained to the satisfaction of the chief customs officer at the first available opportunity.

Master or
Owner to
Deliver
Particulars of
Cargo of Inland
Waterway
Vessel If
Required

162. The master or owner of any inland waterway vessel if required to do so by the chief customs officer, shall deliver to such officer particulars in the prescribed form of all cargo on board the vessel.

Packages
Carried
by Inland
Waterway to be
Sealed

163. Packages carried by inland waterway shall be sealed if the chief customs officer at the port of shipment so requires.

CHAPTER XIV

WAREHOUSING OF GOODS IN BONDED

WAREHOUSES

Commissioner
General may
Establish
Bonded
Warehouses

164. (1). The Commissioner General may from

time to time issue an order either for unlimited or limited period establishing at any place one or more warehouses or other secure places to be called bonded warehouses in which dutiable goods may be lodged pending payment of customs duties due on such goods and define in the order such bonded warehouses, class or classes of goods to be lodged in the bonded warehouses and lay down such rules for lodging, custody and control of goods lodged or unloaded from the warehouses, including overtime charges for customs supervision and attendance outside working hours and any additional expenses that may be incurred.

(2). The order shall specify types and conditions of establishment of bonded customs warehouses.

Continuance
of Existing
Warehouses

165. Approval by the Commissioner General for the establishment of any bonded warehouses before the commencement of the provisions of this Act shall be considered to continue as if issued in accordance with the provisions of this Act.

Security for
Payment of
Duty on Goods
in Bonded
Warehouse

166. When an order has been made under section 164 of this Act, the proprietor or occupier of any bonded warehouse or person acting on behalf of such proprietor or occupier shall, before any goods are lodged or procured, provide security by bond or otherwise as the Commissioner General may require to be a guarantee for payment of duty due on goods to be lodged in or procured from such bonded warehouse

and upon any breach the Commissioner General shall enforce the bond or other security provided by the proprietor or occupier.

Lien on
Customs
on Goods
in Bonded
Warehouse

167. The customs shall have the first right to lien over all goods deposited in any bonded warehouse to secure payment of all duties, charges and fines due from proprietor or occupier in respect of such goods.

Revocation of
Appointment
of Bonded
Warehouse,
Effect of and
Procedure

168. (1). The Commissioner General may at any time by a signed notice in writing to the proprietor or occupier of any bonded warehouse revoke the approval for establishment of a bonded warehouse and upon expiration of three months from the date of delivery or attachment of such notice at the bonded warehouse, such bonded warehouse shall cease to be a bonded warehouse; provided that the Commissioner General shall also cause such notice to be advertised in one local newspaper at least four times before the expiration of the period specified in the notice at intervals of not less than fifteen days or in the official gazette within six weeks from the delivery or attachment of such notice.

(2). Any notice of revocation delivered or attached by the Commissioner General pursuant to subsection (1) of this section shall be deemed to be notice to all persons having an interest in goods lodged or procured in such bonded warehouse and all goods to be removed from such bonded warehouse before the expiration of the period of three months

specified in the notice and handled as directed by the Commissioner General in the notice of revocation.

(3). If any bonded warehouse ceases to be a bonded warehouse and any goods remain lodged in it the proper customs officer may remove such goods to customs enclosure and if not removed within three months from the date of removal to the customs enclosure, the customs shall sell and utilize the proceeds as provided in Section 86 of this Act.

Re-gauging and
Reweighing of
Warehoused
Goods

169. (1). Warehoused goods may be re-gauged, re-measured, re-weighed or re-examined by proper customs officer on direction of the chief customs officer or on the request and at expense of owner of the goods and duty shall be payable according to the results of such re-gauge, re-measurement re-weight or re-examination unless there is reasonable ground to believe that any deficiency or difference in the goods has been caused by improper act.

(2). Subsection (1) of this section shall not apply to any deficiency in wines or spirits and in case of petroleum products any evaporation, leakage or spillage shall not exceed such percentage of loss as the Commissioner General may from time to time determine.

Deficiency in
Warehoused
Goods

170. If at any time any deficiency not accounted for by natural waste or other legitimate cause is found in any package of imported goods in a bonded warehouse, the proprietor or occupier shall, on written demand

of the chief customs officer, be liable to pay double the duty on the quantity or value of the goods originally warehoused in such package.

Re-evaluation
of Warehoused
Goods

171. Warehoused goods subject to a duty to the value which have deteriorated in condition while warehoused may be re-valued on the application of the owner, and duty shall be paid according to the result if the chief customs officer is satisfied that the deterioration has been naturally or accidentally caused.

Limitation
of Period
of Storage
in Bonded
Warehouse.

172. Any goods not duly cleared and removed from bonded warehouse within a period of twelve months from the date of import of such goods shall be liable for removal on order of the Commissioner General and sold in accordance with provisions of section 87 of this Act.

Permit to
Establish Free
Zone and Duty-
Free Market

173. Nobody shall establish free zone or duty-free market in any customs airport, port or town except by an order issued by the Minister to be published in an official gazette or any other means as the Minister may direct; provided that such order shall specify:

- (a). The manner in which the customs may be able to enforce full control on the goods stored in free zone or duty-free market;

- (b). the manner of collection of customs duties on the goods purchased from free zone or duty-free market; and provisions of chapter XIV of this Act shall apply to free zone and duty-free market.

CHAPTER XV

1-PASSENGER BAGGAGE

Passenger
to Bring
Baggage for
Examination

174. Upon arrival to or departure from South Sudan any passenger shall bring his or her accompanying baggage for examination by proper customs officer; provided that in case of aircraft passengers on transit to some other customs airport within South Sudan the examination to be carried out at the last destination.

Passenger
to Declare
Contents of
Baggage and
Answer All
Questions

175. (1). Any passenger shall declare to the proper customs officer contents of his or her baggage and honestly answer all questions asked by the proper customs officer.

(2). Passenger accompanying baggage on any vessel or means of conveyance exempted from duty under section 54 paragraph (1) may be imported or exported without written declaration.

2-VESSELS AND AIRCRAFT STORES

Vessels and
Aircraft Stores
to be Sealed

176. (1). Immediately on arrival of any vessel or aircraft at any customs port or airport the master or pilot, as the case may be, shall hand to the proper

customs officer list of goods of all kinds on board the vessel or aircraft for being sealed but with allowance of reasonable quantity of such goods necessary for use or consumption by the crew and passengers on board while in the port or airport for a period not exceeding fifteen days.

(2). Any goods of the same kind found not sealed on board the vessel or aircraft in excess of the quantity allowed, unless import duty has been paid on such excess, shall be deemed to be smuggled goods.

(3). If any seal of goods on board vessel or aircraft is broken or any store seal removed without permission of the chief customs officer, before the vessel or aircraft has cleared outwards and received permit to depart, the goods on board of such vessel, aircraft or store shall be deemed smuggled goods.

Use of Stores

177. Goods store on vessel or aircraft, whether loaded in foreign port or in south Sudan, unless declared for import into South Sudan or sold by virtue of permit issued under section 33 of this Act, shall only be used by the crew and passengers or for service of the vessel or aircraft, and not be unshipped or landed without permission of the chief customs officer.

Store under Seal

178. Goods loaded on aircraft or vessel without payment of duty or drawback shall, subject to the prescribed conditions and exceptions, remain under customs seal while the aircraft is in any airport in

South Sudan and in case of the vessel on her passage from one port or place to another within South Sudan.

1- AGENTS

Commissioner
General
may Restrict
Clearance
to Licensed
Agents

179. (1). The Commissioner General by order published in an official gazette or any widely circulated newspaper within South Sudan may, at any customs port, station or airport mentioned in such order, restrict all or any clearance of goods by one person on behalf of another in respect of goods imported or intended to be exported at such port, station or airport to any agent duly licensed by the customs; provided that passenger baggage shall be cleared by the person in charge of such baggage.

(2). Every license shall be subject to the prescribed conditions but the Commissioner General may, at any time, without giving reason, refuse or revoke such license.

Authority to be
Produced

180. (1). Any proper customs officer may require from whoever claims to be an agent production of written authority from the principal for whom he or she claims to represent and failure to produce such authority the proper customs officer may refuse to recognize such person.

Liability of
Customs
Clearing Agent

181. (1). A customs clearing agent shall be jointly and severally liable with the principal for any duty and tax liability.

(2). If a customs clearing agent fails to state that he or she is acting for and on behalf of another person or states that he or she is acting for and on behalf of another person without being empowered to do so, he or she is deemed to be acting in his or her own name and behalf and shall be liable for all duties and taxes properly payable. Notwithstanding the liability of such agent, the importer or exporter shall remain jointly and severally liable for the duties and taxes payable.

(3). The customs clearing agent shall take all responsible steps to ensure:

- (a). The accuracy of the information set out in the declaration and other submissions to the customs officer;
- (b). The validity of the documents presented accompanying the declaration;
- (c). Compliance with any prohibitions and restrictions for the time being in force;
- (d). Compliance with any commercial policy measures for the time being in force; and
- (e). discipline of agents or whoever may deputize therefore for contraventions which occur from any of them, shall be dealt with by aboard of discipline and the regulations shall specify the manner of constituting such board.

(4). without prejudice to any penalty set out in any other law, every clearing agent or whoever may deputize therefore, who is subject to the provisions

of this Act and misappropriates without lawful cause property or tools belonging to the customs or any person or citizen misappropriate property with respect to which an offence has been committed in the contravention of the provisions of this Act, shall be punishable with imprisonment for a term not exceeding one year and with fine not less than the value of such property or tools, as he or she may have misappropriated.

Liability of
Principal

182. Any person who authorizes another to act for him or her in relation to any goods under the provisions of this Act shall be vicariously liable for the acts and declaration made on his or her behalf by the agent but not criminally liable unless he or she has conspired with the agent for the purpose of committing an offence.

2- GENERAL PROVISIONS

Person Holding
Delivery
Order may be
Regarded as
Owner

183. The person named in a delivery order issued by the principal or agent of any means of conveyance as the principal to whom or to whose order delivery of any goods carried in such means of conveyance is to be made may be regarded by the customs as owner of the goods and delivery to or removal by such person shall be a complete defence in any claim made against the Commissioner General or any customs officer by another person claiming an interest in such goods

whether notice has or not been given to the customs.

Certificates
of Import
or Export to
be Given if
required

184. Upon request of the owner and on presentation of the receipt for the payment of customs duty, if any, to be paid on any goods, a certificate of Import or export containing a list of the goods and a statement of the value of the import or export duty to be paid shall, subject to payment of the prescribed fee, be given to the clearer.

Power to
Dispense
with Strict
Compliance
with Provisions
of the Act

185. (1). The Commissioner General may by discretion grant to some persons dispensation from strict compliance with some provisions of this Act, rules and regulations made under this Act related to examination of goods, production of invoices, claims for drawback and such other facilities for speedy and convenient transaction of their business with the customs.

(2). Any person granted dispensation under sub-section (1) of this section shall enter into an undertaking to pay to the customs deposit in such sum of money or give security for the amount of money determined by the Commissioner General in each case.

(3). The whole amount, security or part of such amount or security paid as deposit shall be forfeited to the customs service if upon examination under sub-section (1) of this section the person granted dispensation is found to have made fraudulent

declaration of goods.

Commissioner
General may
Permit Import
and Export
of Prohibited
or Restricted
Goods

186. The Commissioner General may, subject to such conditions as he or she thinks fit in each case, permit import or export of any prohibited or restricted goods on such conditions as to be prescribed by the regulations made under this Act.

Power to
Make Special
Agreement

187. (1). The Commissioner General with consent of the minister responsible for finance and economic planning may enter into agreement:

- (a). with any corporate body or person in respect of goods to be imported or exported for purpose other than trade by laying down special conditions governing such import export or transit of such import, export or transit of such goods and exemptions from duty;
- (b). with customs authority of any neighbouring country for purpose of facilitating enforcement of the provisions of this Act and of the customs law in force in such country,

(2). Any agreement already in force shall be deemed to have been made under this Act.

Power to Make
Forms

188. (1). The Commissioner General may, in consultation with the minister responsible for finance and economic planning, make and amend forms of

all bonds, security and documents necessary.

(2). Notwithstanding the provisions of sub-section (1) of this section the existing forms shall continue to be valid until the Commissioner General makes new forms.

CHAPTER XVI

FORFEITURES, SEIZURES, OFFENCES AND PENALTIES

FORFEITURES AND SEIZURES

Forfeiture
of means of
Conveyance

189. After being condemned any of the following shall be forfeited to the customs:

- (a). means of conveyance used in smuggling goods;
- (b). vessel found on any inland water way in South Sudan failing to bring to or boarding upon lawful order to do so;
- (c). vessel hovering within inland waters of South Sudan and not departing forthwith after being ordered to depart;
- (d). means of conveyance from or on which any goods are thrown, staved or destroyed to prevent seizure by the customs;
- (e). means of conveyance found within any customs port, airport or station with deficient

cargo on board for which the master, pilot or person in charge is unable to account for lawfully;

- (f). vessel on any inland waterway in South Sudan having false bulk heads, bows, sides or bottoms or any means of conveyance having any secret or disguised place adapted for purpose of concealing goods or hole, pipe or other device adapted for running goods;
- (g). means of conveyance found within any customs zone in contravention of customs procedures provided under the regulations.

Forfeiture of
Goods

190 (1). After being condemned under the provisions of this Act, any of the following shall be forfeited to the customs:

- (a). Smuggled goods;
- (b). prohibited or restricted goods; provided that where such prohibition or restriction is newly made while the goods have already been shipped without knowledge of the shipper of the prohibition or restriction, the Commissioner General may either order the goods to be re-exported or disposed in such manner as he or she deems necessary;
- (c). goods imported in any means of conveyance not designed for importation of such goods;
- (d). dutiable goods found in any means of conveyance at unlawful place;

- (e). goods found in any means of conveyance after arrival at port or place and not specified or referred to in the inward manifest or declaration and not baggage belonging to the crew or passenger or accounted for to the satisfaction of the chief customs officer;
- (f). goods in bulk unlawfully broken;
- (g). goods required to be removed or dealt with in accordance with the provisions of this Act but not done;
- (h). goods in respect of which false or misleading invoice, declaration, answer, statement or representation has been delivered, made or produced;
- (i). all goods imported or exported by post found not to conform to particulars contained in the declaration or related label;
- (j). Cargo of any vessel hovering about in the inland waters and not departing forthwith after being ordered to do so by the officer in charge of any vessel in service of the customs or acting under authority of the proper customs officer;
- (k). Goods not being passenger baggage found on any means of conveyance after clearance and not specified or refined to in the outward manifest and not accounted for to the satisfaction of the chief customs officer;
- (l). Prohibited or restricted goods on any means of conveyance brought to any port, airport or

station for purpose of export;

- (m). Dutiable goods concealed in any manner with a view to evading payment of duties;
 - (n). any goods concealed in any package not enumerated in the declaration or being so packed as to deceive the customs;
 - (o). dutiable goods found in possession or baggage of any person who got out of or landed from any means of conveyance or entered into South Sudan illegally and denied or not make full disclosure of any dutiable goods in his or her possession when questioned by customs officer;
 - (p). goods offered for sale on pretence of being prohibited or smuggled;
 - (q). goods on which drawback has been paid but not duly exported, unshipped or re-landed in compliance with the provisions of this Act;
 - (r). goods determined by the Commissioner General in an order published in an official gazette or any other appropriate means that the goods are found in the customs zone in violation of specific customs procedures in the regulations;
 - (s). goods disposed of in contravention of provisions of section 62 of this Act.
- (2). Notwithstanding the provisions of subsection (1) of this section, all arms, ammunition and explosives forfeited shall be delivered to the administration

nearest depot of South Sudan Army Forces in accordance with the provisions of applicable law on arms, ammunitions and explosives.

Forfeited
Packages and
Goods

191. Unless decided otherwise by the court, forfeiture of any goods may extend to forfeiture of the package, container or means of conveyance including goods of owner in such package, container or means of conveyance.

Power to Seize
Means of
Conveyance or
Goods Liable to
Forfeiture

192. (1). Any customs officer may seize any means of conveyance or goods on land or water on having reasonable cause to believe that such goods are liable to forfeiture.

(2). Any means of conveyance of goods so seized under sub-section (1) of this section shall be taken to the nearest customs enclosure or security place as directed by chief customs officer.

Procedure
after Seizure of
Goods

193. (1). The Commissioner General or chief customs officer shall serve notice of seizure in writing, including the cost of seizure, on the master, person in charge of the goods or owner of the means of conveyance pursuant to section 192 of this Act, either by delivering such notice personally or by posting it in registered letter to the last known place of residence or business of the master, person in charge of the goods or owner of the means of conveyance; provided that where it is impossible to identify the

master, person in charge of the goods or owner of the means of conveyance, the notice shall be published in an official gazette or a widely distributed newspaper.

(2). Any notice issued under sub-section (1) of this section shall require the master, person in charge of goods or owner of the means of conveyance if so desires to claim in writing within three months of receipt of the notice of such means of conveyance or the goods seized to the Commissioner General or chief.

(3). Where the owner, master or person in charge of goods fails to give notice under subsection (2) of this section the means of conveyance or goods so seized shall be deemed to be condemned subject to disposition by the Commissioner General in accordance with the law regulating disposition of public property.

(4). Subject to subsection (3) of this section, perishable goods or live animals seized by the chief customs officer shall be sold forthwith by such officer and the proceeds held pending claim by the owner.

(5). Where the owner or master of any goods or means of conveyance so seized serves notice of claim the chief customs officer may hand the claimant such goods or means of conveyance or retain such goods or means of conveyance for reasons to be given to the claimant in writing.

any goods or means of conveyance is instituted may order the owner to pay as fine not less than the value of goods or the means of conveyance and in such case the customs may detain the goods or means of conveyance until payment of the fine or security for payment for such fine has been made.

2- OFFENCES AND PENALTIES

Smuggling
and Similar
Offences

195. (1). Whoever commits any of the following offences shall be punished with imprisonment not exceeding six months or with fine to be determined by the court or with both:

- (a). Smuggles any goods;
- (b). transacts or acts as a broker in smuggled goods;
- (c). uses electronic device or computer and its software to avoid partial or full payment of customs duty; or
- (d). is found in possession without any lawful excuse of:
 - (i). goods from abroad on board any vessel not shown on the consignment manifest or attempts transshipment or unloading in South Sudan of goods from abroad not shown on the shipment manifest or imports into South Sudan by any aircraft or any other means of conveyance in respect of which the manifest is required to be carried under provisions of section 119 (2) of this Act;

- (ii). goods from abroad found on board any vessel within the borders of South Sudan without manifest and fails to provide satisfactory reason of their presence;
- (iii). goods from abroad found with traveller or in traveller luggage or in means of conveyance that transports such traveller or hidden in packages or furniture or any other goods of another kind that may constitute the belief of intention to avoid payment of customs duty on such goods;
- (iv). goods removed from customs enclosures without permission of the proper customs officer;
- (v). goods found in such circumstances as to raise the presumption that such goods have been or are intended to be imported or exported after completion of all requisite formalities;
- (vi). goods brought or attempted to be brought through the customs borders between the sunset and sunrise without the approval of the chief customs officer;
- (vii). goods imported or exported or attempted to be imported or exported without passing through customs enclosure and without satisfying the required procedures;

- (viii). goods imported or exported or attempted to be imported or exported without payment of the required customs duty; or
- (ix). goods found near customs boundary not shown to have been duly imported or exported or accounted for to the satisfaction of the proper customs officer.

(2). The master, person in charge or owner of any means of conveyance used or permitted to be used in smuggling goods shall be punished with the same sentence provided in subsection (1) of this section.

(3). Whoever produces a local invoice for imported or exported goods without presenting proper documents shall be punished with imprisonment for a period not exceeding five years or with fine to be determined by the court or with both.

Other Specific
Customs
Offences

196. (1). Whoever imports or export any prohibited or restricted goods in contravention of the prohibition or restriction with respect to such goods shall be punished with imprisonment for a period not exceeding seven years or with fine to be determined by the court or with both.

(2). Whoever commits any of the following offences shall be punished with imprisonment for a period not exceeding two years or with fine to be determined by the court or with both:

- (a). with intent to defraud the customs, evades payment of duty payable on goods;
- (b). with intent to defraud the customs, obtains drawback not paid to the customs;
- (c). makes a false or incorrect declaration or produces an incorrect, forged or undervalued invoice;
- (d). prepares, passes or presents any document purporting to be genuine invoice but in fact not genuine;
- (e). alters any document or instrument or counterfeits a seal, signature, initials or other marks or uses any customs officer for verification of such document instrument as security for goods or for any other purpose in conduct of business related to customs;
- (f). brings to South Sudan or possesses without lawful excuse any Act, heading or other paper appearing to be a heading or blank capable of being filled up and used as invoice for goods from abroad;
- (g). being a person other than the actual importer disposes by sale or for consideration any goods known to have been imported for anybody, institution or person entitled to such goods under any agreement in accordance with provisions of section 187 of this Act;
- (h). misleads customs officer in any particular likely to affect discharge the duty of such officer;

- (i). unlawfully alters, opens or breaks seals or meters of any goods subject to customs control;
- (j). on request by customs officer, refuses or fails to answer any question or produce required document;
- (k). without permission of the chief customs officer sells or exposes for sale or has in possession for sale or any purpose for trade on board any vessel in a port any goods not shown in the manifest of vessel in accordance with sections 115 and 116 of this Act;
- (l). sells or offers for sale any goods on pretence that they are prohibited or smuggled goods; or
- (m). obstruct, impedes or assaults customs officer or any guard in course of performing his or her official duty or attempts to obstruct, impede or assault such customs officer or guard.

Removal or
destruction
of goods
in bonded
warehouse

197. Whoever removes any goods from a bonded warehouse without the authority of proper customs officer or without paying or giving security for duty or destroys such goods in bonded warehouse without any lawful authority to do so shall be punished with imprisonment for period not exceeding ten years or with fine to be determined by the court or with both.

Destruction
of Goods or
Documents of
Goods under
Customs
Control

198. Whoever destroys any goods subject to customs

control or document related to such goods commits an offence and upon conviction shall be punished with imprisonment for a period not exceeding ten years or with fine not less than the prescribed duty on such goods or with both.

Contravention
of Provisions
of this Act and
Regulations

199. Whoever contravenes any of the provisions of this Act or regulation duly made under this Act shall be punished with imprisonment for a period not exceeding two years or fine to be determined by the court or with both.

Power of Chief
Customs Officer
to Retain
Goods Pending
Prosecution

200. (1). Without prejudice to power of any forfeiture under this Act the chief customs officer may request the court to retain goods in respect of which prosecution is pending until final decision of the court and on obtaining the order of the court to retain such goods the chief customs officer shall retain the goods.

(2). In request to the court to retain any goods under subsection (1) of this section, the chief customs officer shall evaluate and submit to the court the value of the goods to be retained.

(3). Where the final decision of the court includes payment of fine the chief customs officer may request the court to continue retention of the goods pending payment of the fine within specific time as decided by the court and that the customs shall be entitled to sell the goods so detained in settlement of the fine in case of failure to pay the fine within the specific period.

CHAPTER XVII

MISCELLANEOUS PROVISIONS

Power of
Commissioner
General to
Compound
Customs
Offences
Financial Act,
2022/2023

201. (1). Where a person commits an offence under this Act, the Commissioner General may compound the offence and may order such person to pay a fine amounting to not less than the amount of Government revenue payable on the goods that are the subject of the offense.

(2). The Commissioner General shall not compound an offence-

- (a). Unless the person admits in writing that the person has committed the offence and accepts settlement of the case by compoundment; or
- (b). (b) after court proceedings commence with respect to the offence unless the consent of the Minister of Justice is obtained.

(3). The Commissioner General's order-

- (a). Shall be in writing and specify-
 - (i). the offence committed;
 - (ii). the sum of money to be paid;
 - (iii). any asset forfeited; and
 - (iv). the date for payment of the money and surrender of the asset;
- (b). shall be attached with the written submission

referred to in paragraph (a) of subsection (2);

- (c). shall be served on the person who committed the offence;
- (d). shall be final and not be subject to appeal; and
- (e). may be enforced in the same manner as an order of the High Court for the payment of the amount and delivery of any asset stated in the order.

(4). Where the Commissioner General compounds an offence under this section, a person whose offence is compounded shall not be liable for prosecution for that offence.

Limitation
Period for
Customs Case

202. Customs case may be instituted at any time within five years commencing from the date on which the offence was committed.

Petition
Against
Decisions of
Customs

203. (1). Petitions against decision of any customs officer shall be made to the Commissioner General.

(2). Any decision of the Commissioner General shall be final and only subject to objection by application before competent court.

Prohibition of
Importation of
Counterfeit and
Pirate Goods

204. (1). Any counterfeit or pirate goods shall not be allowed to be imported to South Sudan.

(2). The Commissioner General or any customs officer shall stop clearance and release of any counterfeit or pirated goods.

Clearance
of Goods
Imported or
Exported by
Pipeline

205. (1). The provisions of this Act shall apply with the necessary changes to importation and exportation of goods by pipeline.

(2). Goods exported by pipeline shall be treated as exported at the time charge has been levied on such goods or the goods have been loaded into the pipeline for exportation.

(3). The nature and quantities of goods imported or exported by pipeline shall be recorded and reported by the operator of the pipeline in such manner as the competent authority may direct.

(4). For the purposes of making report, declaration and maintenance of any other records as required under the terms of authorization, the operator of the pipeline shall, at his or her own expense, provide such apparatus and appliances as competent authority may specify and authorize.

(5). The authorization shall be subject, among others, to any weights and measures or other applicable provisions in force in South Sudan.

Customs Guard

206. The regulations shall determine the proceedings and conditions for appointment, training and upgrading of the customs guards and other related matters.

Investigation
by Customs
Officers

207. Customs officers shall be involved in investigation or interrogation when necessary and possible and notify the Commissioner General of the course of such investigation or interrogation.

Transfer of
Funds Forfeited
in Fines for
the Customs
Service Social
Fund

208. (1). Fifty percent of the value of non-monetary forfeited goods shall be for the benefit of the Customs Service Social Fund.

(2). The regulations shall specify the bases and guidelines for the usage of the Customs Social Service Fund.

Incentives for
Combating
Smuggling

209. The Commissioner General shall determine from time to time incentives that may be granted to those involved in combating smuggling operations and other customs contraventions.

The use of
Information
Technology
and application
of Risk
Management

210. (1). The customs service shall, as far as is practicable, make use of information and communication technology in support of its customs procedures with a view to attaining:

- (a). More effective customs controls;
- (b). more effective customs clearance;
- (c). uniform applications of customs procedures;
- (d). more efficient revenue collection;

- (e). more effective data analysis;
- (f). efficient production of external trade statistics; and
- (g). improved quality of data.

(2). The Customs Service shall apply the concept of risk management in its operations.

Power to Make Regulations.

211. The minister in consultation with the Commissioner General shall make the regulations necessary for implementation of the provisions of this Act.

ANNEX 1

SCHEDULE - 1

DETERMINATION OF CUSTOMS VALUE

Part 1

Interpretations.

1.(1) In this Schedule:

“customs value of imported goods” means the value of goods for the purposes of levying ad valorem customs duties on imported goods;

“produced” includes grown, manufactured and mined;
“identical goods” means goods which are the same in all respects, including physical characteristics, quality and

reputation. Minor differences in appearance would

not preclude goods otherwise conforming to the definition from being regarded as identical;

“Similar goods” means goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;

“Goods of the same class or kind” means goods which fall within a group or range of goods produced by a particular industry or industry sector, and includes identical or similar goods.

(2). For purposes of this Schedule:

- (a). “Identical goods and “similar goods” do not include:
 - (i). goods that were not produced in the same country as the goods being valued;
 - (ii). goods which incorporate or reflect engineering, development, artwork, design work, and plans and sketches for which no adjustment has been made under Section 9(1)(b)(4) of this Schedule because such elements were undertaken in South Sudan; or
- (b). goods produced by a different person shall be taken into account only when there are no identical goods or similar goods, as the case

may be, produced by the same person as the goods being valued.

(3). Persons shall be deemed to be related only if:

- (a). They are officers or directors of one another's businesses;
- (b). they are legally recognized partners in business;
- (c). they are employer and employee;
- (d). any person directly or indirectly owns, controls or holds five percent or more of the outstanding voting stock or shares of both of them;
- (e). one of them directly or indirectly controls the other;
- (f). both of them are directly or indirectly controlled by a third person;
- (g). together they directly or indirectly control a third person; or they are members of the same family.

(4). Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related for the purposes of this section if they fall within the criteria of subsection (3).

Transaction
Value

2. The customs value of imported goods shall be the transaction value, that is the price actually paid or

payable for the goods when sold for export to South Sudan adjusted in accordance with the provisions of Section 9 of this Schedule, provided that:

- (a). there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which:
 - (i). are imposed or required by law or by the Government or public authorities in South Sudan;
 - (ii). limit the geographical area in which the goods may be resold; or
 - (iii). do not substantially affect the value of the goods;
- (b). the sale or price is not subject to some condition or consideration for which a value cannot be determined with respect to the goods being valued;
- (c). no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of Section 9 of this Schedule; and
- (d). the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is acceptable for customs purposes under the provisions of subsection (2).

(2).

- (a). In determining whether the transaction value is acceptable for the purposes of subsection (1), when the buyer and seller are related within the meaning of Section I of this Schedule, the fact that the buyer and the seller are related shall not in itself be grounds for regarding the transaction value as unacceptable. In such case, the circumstances surrounding the sale shall be examined and the transaction value shall be accepted provided that the relationship did not influence the price. If, in the light of information provided by the importer or otherwise, Customs has grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer, and he shall be given a reasonable opportunity to respond. If the importer so requests, the communication of the grounds shall be in writing.
- (b). In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with the provisions of paragraph (2)(a) whenever the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:
 - (i). the transaction value in sales to unrelated buyers of identical or similar goods for export to South Sudan;

- (ii). the customs value of identical or similar goods as determined under the provisions of Section 6 of this Schedule;
- (iii). the customs value of identical or similar goods as determined under the provisions of Section 7 of this Schedule;

provided that, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Section 9 of this Schedule and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which he and the buyer are related.

(3). The tests set forth in paragraph (b) are to be used at the initiative of the importer and only for comparison purposes, and substitute values may not be established under the provisions of paragraph (b).

Transaction
Value of
Identical
Goods

3. (1).

- (a). If the customs value of the imported goods cannot be determined under the provisions of Section 2 of this Schedule the customs value shall be the transaction value of identical goods sold for export to South Sudan and exported at or about the same time as the goods being valued.
- (b). In applying this section, the transaction value of identical goods in a sale at the same

commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

(2). If the costs and charges referred to in Section 9(2) of this Schedule are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3). If, in applying this section, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Transaction
Value of Similar
Goods

4. (1)

(a). If the customs value of imported goods cannot be determined under the provisions of Sections 2 and 3 of this Schedule, the

customs value shall be the transaction value of similar goods sold for export to South Sudan and exported at or about the same time as the goods being valued.

- (b). In applying this section, the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of similar goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

(2). If the costs and charges referred to in Section 9(2) of this Schedule are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

(3). If more than one transaction value of identical goods is found the lowest such value shall be used to determine the customs value of the imported goods.

Reversal of
Order of
Application

5. If the customs value of the imported goods cannot be determined under the provisions of Sections 2, 3 and 4 of this Schedule, inclusive, the customs value shall be determined under the provisions of Section 6 of this Schedule or, when the customs value cannot be determined under that subsection, under the provisions of Section 7 of this Schedule except that, at the request of the importer, the order of application of Sections 6 and 7 shall be reversed.

Deductive
Value

6 (1).

- (a). If the imported goods or identical or similar imported goods are sold in South Sudan in the condition as imported, the customs value of the imported goods under the provisions of this subsection shall be based on the unit price at which the imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:
 - (i). either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales In such country of imported goods of the same class or kind;
 - (ii). the usual costs of transport and

- insurance and associated costs incurred within South Sudan;
 - (iii). as appropriate, the costs and charges referred to in Section 9(2) of this Schedule; and
 - (iv). the customs duties and other national taxes payable in South Sudan by reason of the importation or sale of the goods.
- (b). If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of subparagraph (a), be based on the unit price at which the imported goods or identical or similar imported goods are sold in South Sudan in the condition as imported at the earliest date after the importation of the goods being valued but before the expiration of ninety days after such importation.
- (2). If neither the imported goods nor identical nor similar imported goods are sold in South Sudan in the condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in South Sudan who are not related to

the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in subparagraph (1)(a).

Computed
Value

7. (1). The customs value of imported goods under the provisions of this subsection shall be based on a computed value, which shall consist of the sum of:

- (a). The cost or value of materials and fabrication or other processing employed in producing the imported goods;
- (b). an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to South Sudan;
- (c). the cost or value of all other expenses itemized section 9(2) of this schedule.

(2). Customs or other authority in South Sudan may not require or compel any person not resident in South Sudan to produce for examination, or to allow access to, any account or other record for the purposes of determining a computed value. However, information supplied by the producer of the goods for the purposes of determining the customs value under the provisions of this subsection may be verified in another country by Customs or other authority in South Sudan with the agreement of the producer and provided they give sufficient advance notice to the

government of the country in question and the latter does not object to the investigation.

Fall Back Value

8. (1). If the customs value of the imported goods cannot be determined under the provisions of Sections 2 to 7 of this Schedule, inclusive, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the World Trade Organization Customs Valuation Agreement and of Paragraph V II of the GATT 1994 and on the basis of data available in South Sudan.

(2). Customs value shall not be determined under the provisions of this subsection on the basis of:

- (a). The selling price in South Sudan of goods produced in South Sudan;
- (b). a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- (c). the price of goods on the domestic market of the country of exportation;
- (d). the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Section 7 of this Schedule;
- (e). the price of the goods for export to a country other than South Sudan;
- (f). minimum customs values; or
- (g). arbitrary or fictitious value.

(3). If so requested, the importer shall be informed in writing if the customs value determined under the provision of this subsection and the methods used to determine such value.

Adjustments to
Value

9. (1). In determining the customs value under the provisions of Section 2 of this Schedule, there shall be added to the price actually paid or payable for the imported goods the following:

- (a). To the extent that they are incurred by the buyer but are not included in the price actually paid or payable for the goods:
 - (i). commissions and brokerage, except buying commissions;
 - (ii). the cost of containers which are treated as being one for customs purposes with the goods in question;
 - (iii). the cost of packing whether for labour or materials;
- (b). the value, apportioned as appropriate, of the following goods and services were supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods, to the extent that such value has not been included in the price actually paid or payable:
 - (i). materials, components, parts and

- similar items incorporated in the imported goods;
- (ii). tools, dies, moulds and similar items used in the production of the imported goods;
- (iii). materials consumed in the production of the imported goods;
- (iv). engineering, development, artwork, design work, and plans and sketches undertaken elsewhere than in the Republic of South Sudan and necessary for the production of the imported goods;
- (c). royalties and licence fees related to the goods being valued that the buyer must pay, either directly or indirectly, as a condition of sale of the goods being valued, to the extent that such royalties and fees are not included in the price actually paid or payable.
- (d). the value of any part of the proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
- (2). The following shall be included in the calculation of the customs value:
 - (a). The cost of transport of the imported goods to the port or place of importation;
 - (b). loading, unloading and handling charges associated with the transport of the imported

goods to the port or place of importation; and

(c). the cost of insurance.

(3). Additions to the price actually paid or payable shall be made under this section only on the basis of objective and quantifiable data.

(4). No additions shall be made to the price actually paid or payable in determining the customs value except as provided in this section.

General
Provisions

10.

(a). If goods are being exported, the goods to be valued are to be delivered at the place of export, inclusive of freight, insurance, commission, or other costs, charges and expenses incidental to the making of the contract or sale and delivery of the goods at the place of export except any docking fees and charges for loading payable at the place of export and any tax or duty other than customs duties payable thereon having been paid.

(b). If goods are being imported in accordance with the provisions of the Investment Promotion Act, 2009, and not mentioned in the Customs Tariff, the documents shall be referred to a committee, including the membership of the Ministry of Commerce, Industry and Investment and a representative of the technical body, having connection and knowledge of such goods to assess the value thereof.

- (c). When assessing the value of a used vehicle, the value of such vehicle shall not be less than half of its value when brand new.
- (d). When the value of partially damaged goods is under assessment, it may be assessed in accordance with the current condition of the goods, by a committee to be constituted by the Commissioner General for that purpose.

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