



NOTICE TO IMPORTERS & EXPORTERS **ON KEEPING OF RECORDS**

The attention of all Importers and Exporters is drawn to Section 43A of the Customs Act 1988 where they are required to keep record of every transaction, whether on computer or otherwise, they make with Customs including copy of the entry and documents delivered to the Director-General.

The record shall be kept for a period of at least five years after the completion of the transaction to which it relates and shall be made available on demand to the proper officer for the purpose of any customs laws.

Failure to comply with this section of the law renders the contravening party liable to a fine not exceeding Rs 200,000 and a term of imprisonment not exceeding 3 years as provided for under section 43A(5) of the Act.

MRA Customs Department
20 October 2008