

NON APPLICATION OF PENALTY TO IMPORTERS FOR LATE SUBMISSION OF BILLS OF ENTRY UNDER SECTION 168(3A) OF THE CUSTOMS ACT

IMPORTERS AND DECLARANTS ARE HEREBY INFORMED THAT SECTION 13(v) OF THE FINANCE (MISCELLANEOUS PROVISIONS) ACT 2022 HAS AMENDED SECTION 168 OF THE CUSTOMS ACT BY INTRODUCING NEW SUBSECTION (3A) WHICH READS AS FOLLOWS –

“(3A) Any importer who does not submit his bill of entry

- (a) from the time the partial or full and complete inward manifest is submitted under section 49; and*
- (b) not later than 5 working days after the time the vessel is berthed at the wharf or the aircraft has landed, as the case may be,*

*shall not be liable, for the period starting on 10 March 2021 and ending on **30 June 2023**, to pay any penalty to the Director-General.”*