

Custom Act 1967 under Section 78 - Section 87

Section 78

Declaration of dutiable goods imported

Every importer of dutiable goods, warehoused under section 66 or exempted from being warehoused by virtue of paragraph (a) of the proviso shall, before removal of such goods or any part thereof from customs control or if such goods are not removed within a period of one month from the date on which they were landed, within such period, make personally or by his agent to the proper officer of customs at such warehouse, a declaration, substantially in the prescribed form, of the goods imported, and in any particular case the proper officer of customs may, by notice in writing, require the importer either personally or by his agent to submit such declaration within three days of the receipt of such notice, and the importer shall be required to comply with such notice if it is within his power to do so:

Provided that in the case of goods imported by road such declaration shall be made on arrival of such goods at the place of import.

Section 79

Declarations to give a full and true account

The declaration referred to in section 78 shall give a full and true account of the number and description of packages, of the description, weight, measure or quantity, and value of all such dutiable goods, and of the country of origin of such goods:

Section 80

Declaration of dutiable goods to be exported

(1) Every exporter of dutiable goods shall immediately before export—

- (a) personally or by his agent make, in the prescribed form and to the officer of customs specified in subsection (2), a declaration of the goods to be exported; Customs 61
- (b) produce such goods to such officer at any place as the officer may direct;
- (c) pay the export duty and any other charge leviable thereon to such officer:

Section 81

Declaration of non-dutiable goods imported by sea or air

When any goods which are not dutiable on import are imported by sea or air, the importer thereof shall, before taking delivery of such goods and in any case not later than ten days after the arrival of the vessel or aircraft in which such goods are imported or arrival otherwise of goods, make personally or by his agent to the proper officer of customs at the customs port at which such goods are landed or at other prescribed place, or at the customs airport at which such goods are imported, a declaration substantially in the prescribed form, giving particulars of the goods imported.

(2) No owner, master or agent of any vessel, and no pilot or agent of any aircraft arriving at any customs port or airport shall deliver any inward cargo consisting of goods which are not dutiable until he has been authorized to do so by the proper officer of customs to whom the declaration referred to in subsection (1) has been made.

Section 82

Declaration of non-dutiable goods imported by rail

Section 83

Declaration of non-dutiable goods imported by road

When any goods which are not dutiable on import are imported by road, the importer thereof shall make personally or by his agent to the proper officer of customs at the place of import or at other prescribed place a declaration substantially in the prescribed form, giving particulars of the goods imported, and shall not proceed till this has been done.

Section 84

Declaration of non-dutiable goods exported by sea or air

When any goods which are not dutiable on export are exported by sea or air the exporter thereof shall, before such goods are shipped or water-borne to be shipped or transported otherwise to be shipped or loaded into an aircraft, make personally or by his agent to the proper officer of customs at the customs port at which such goods are to be shipped or at the customs airport at which such goods are to be loaded or at other prescribed place, a declaration substantially in the prescribed form, giving particulars of the goods to be exported.

(2) No owner, master or agent of any vessel, and no pilot or agent of any aircraft shall allow any goods which are not dutiable on export to be shipped or loaded until he has been authorized by the proper officer of customs to do so.

Section 85

Declaration of non-dutiable goods exported by rail

Section 86

Declaration of non-dutiable goods exported by road

When any goods which are not dutiable on export are exported by road, the exporter thereof shall make personally or by his agent to the proper officer of customs at the place of export a declaration, substantially in the prescribed form, giving particulars of the goods to be exported, and shall not proceed till this has been done.

Section 87

Declarations to give a full and true account

The declarations referred to in sections 81, 82, 83, 84, 85 and 86 shall give a full and true account of the particulars for which provision is made in the respective prescribed forms: Provided that, if, in the case of imported goods, any of the particulars required be unknown to the importer thereof, delivery of such goods may be given on a written undertaking of the importer or his agent to furnish the necessary information to the proper officer of customs or station-master, as the case may be, within Section 138

Penalty for offences not otherwise provided for every omission or neglect to comply with, and every act done or attempted to be done contrary to, the provisions of this Act, or any breach of the conditions and restrictions subject to, or upon which, any license or permit is issued or any exemption is granted under this Act, shall be an offence against this Act and in respect of any such offence for which no penalty is expressly provided the offender shall be liable to a fine of not exceeding **twenty thousand ringgit or to imprisonment for a term not exceeding five years or to both. ,