

Customs and Excise (Designated Deemed Smuggled Goods)  
Regulations, 2025

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IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 235, as read with section 8 of section 223A of the Customs and Excise Act [*Chapter 23.02*], made the following regulations: —

1. (1) These regulations may be cited as the Customs and Excise (Designated Deemed Smuggled Goods) Regulations, 2025.

(2) These regulations shall be deemed to take effect from the 28th November, 2024.

2. Subject to section 3, the Minister of Finance, Economic Development and Investment Promotion hereby designates the goods of a commercial nature listed in the Schedule below for the purpose of section 223A of the Act.

3. Every manufacturer, wholesaler, retailer or individual who is found in possession of the designated goods, and fails to furnish to the Commissioner or any officer or person authorised by the Commissioner, authentic documentary evidence that duty has been properly accounted for in terms of this Act, shall be deemed to have smuggled the goods and liable to payment of the duty thereof, including applicable penalties.

4. For the avoidance of doubt, no customer shall be required to produce proof of payment of duty on imported goods purchased from a local manufacturer, wholesaler or retailer. It shall be the responsibility of the person who would have imported the goods or the manufacturer (in the case of such imported goods used as inputs into production), wholesaler or retailer of such imported goods to provide satisfactory documentary evidence to the extent that the goods have been properly imported.

Customs and Excise (Designated Deemed Smuggled Goods)  
Regulations, 2025

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SCHEDULE (*Section 2*)

DESIGNATED GOODS TO BE DEEMED SMUGGLED WHERE  
DOCUMENTARY EVIDENCE OF CUSTOMS CLEARANCE IS NOT  
PROVIDED BY A MANUFACTURER, WHOLESALER, RETAILER OR  
INDIVIDUAL

<b>Item</b>	<b>Description of goods</b>
1	Alcoholic beverages
2	Non-alcoholic beverages
3	Cement
4	Clothing
5	Footwear
6	Dairy products
7	Diapers
8	Electrical appliances, cables and accessories
9	Ploughs and parts thereof
10	Processed meat
11	Rice
12	Pasta
13	Sugar
14	Tyres
15	Motor spares
16	Washing powder and detergents
17	Biscuits
18	Sweets
19	Laundry and baths soaps.

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