EXCISE DUTY BILL, 2026

ARRANGEMENT OF SECTIONS

Section

1. Short title and commencement

PART I- PRELIMINARY

2. Interpretation
3. Application of this Act

PART II- POWERS AND DUTIES OF COMMISSIONER GENERAL AND EXCISE OFFICERS

4. Delegation of duties and powers of Commissioner General
5. General powers and duties of the Commissioner General
6. Commissioner General to hold consultations with stakeholders
7. Commissioner General to give directions
8. Control measures on the premises or containers
9. Power to require information
10. Power to examine records
11. Power to examine goods, apparatus or equipment
12. Right of access to excise warehouse
13. Search warrant
14. Power to request assistance
15. Power to stop and search any vehicle