

Application of customs legislation

174. (1) Subject to subsection (2), this Act shall be construed as one with the Customs Act 1967 or the Excise Act 1976 with regards to the exportation or importation of goods including in transit and the movement of goods under customs control.

(2) Where there is any inconsistency between the provisions of the Customs Act 1967 or the Excise Act 1976 and the provisions of this Act, the provisions of this Act shall prevail.