

THE MATCHES (EXCISE DUTY) LAW.

(CAP. 298.)

MATCHES (EXCISE DUTY) REGULATIONS.

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1. These regulations may be cited as the Matches (Excise Duty) Regulations.

2. In these regulations "the Law" means the Matches (Excise Duty) Law and includes any Law amending or substituted for the same.

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3.—(1) Every person licensed to manufacture matches shall keep a stock book and such other books and records as may be required by the Comptroller, and shall render a monthly stock return of matches and a monthly return of banderolles in such form as the Comptroller shall direct.

(2) The monthly stock return of matches and the monthly return of banderolles shall be rendered on the last working day of each month to the officer appointed by the Comptroller under section 4 (5) of the Law (hereinafter in these regulations referred to as "the officer").

4.—(1) All matches packed in boxes or made up in booklets during each day shall be enclosed in containers and removed to a compartment approved by the Comptroller in the factory and the manufacturer shall enter full particulars thereof in the stock book at the close of each day or at such other time as may be required by the officer.

(2) Containers of matches may be packed in any form of packet or other receptacle :

Provided that before delivery from the factory every such packet or receptacle shall be closed by the manufacturer to the satisfaction of the officer and shall further be marked with a consecutive number commencing with No. 1 at the beginning of each year.

(3) Before any matches are delivered from the factory the manufacturer shall enter in the stock book the number and contents of each packet or receptacle and the name and address of the person to whom it is consigned or delivered.

(4) Delivery of matches shall be made only from the stock kept in the approved compartment.

5.—(1) For the purposes of these regulations, a container shall mean a packet containing twelve boxes of matches or any multiple of twelve boxes of matches or thirty-six booklets of matches or any multiple of thirty-six booklets of matches of the same shape and capacity, the whole enclosed in paper, cardboard or other wrapping.

(2) Every manufacturer shall obtain the approval of the Comptroller as to the wrapping intended to be used by him, before he puts such wrapping into use.

6.—(1) Where the number of matches in a box is in excess of ten thousand matches per gross of boxes, each box must be marked, stamped or over-printed in a permanent and legible manner with the number of matches contained therein.

(2) It shall be sufficient if the boxes are marked either "average contents matches" or "not under..... matches", the number being stated in either case.

(3) For the purposes of this regulation a match that has more than one point of ignition is to be reckoned as so many matches as there are points of ignition.

7. Banderolles shall be affixed to containers so that the container cannot be opened without tearing the banderolle.

8. Before a banderolled container of matches is removed from a factory, the banderolle shall be cancelled by stamping thereon the name and address of the manufacturer and the impression of the stamp shall be partly on the banderolle and partly on the container.