

No. 745.

## THE CUSTOMS LAW.

CAP. 292 AND LAWS 5 OF 1952, 19 OF 1953, 27 OF 1953 AND 32 OF 1954.

## REGULATIONS MADE UNDER SECTION 61.

Cap. 292.  
5 of 1952  
19 of 1953  
27 of 1953  
32 of 1954.

In exercise of the powers vested in him by section 61 of the Customs Law, His Excellency the Governor, with the advice of the Executive Council, has been pleased to make the following regulations:—

1. These Regulations may be cited as the Customs Drawback (Sugar) Regulations, 1954.

2.—(1) A drawback of import duty at the rate as in these Regulations provided shall be granted, paid and allowed in respect of sugar and other sweetening materials, including saccharin and substances of a like nature or use, when such is shown to the satisfaction of the Comptroller to have been added to any drink or food manufactured in the Colony and exported therefrom by the manufacturer thereof.

(2) The drawback shall be at the full rate of import duty which the Comptroller is satisfied has been paid thereon :

Provided that when any fruit or fruit-juice has been used in the manufacture of any drink or food exported, apart from such drawback as may be payable on saccharin and substances of a like nature or use under this regulation, drawback shall be paid at a rate corresponding to ninety per centum of the weight of total sugars expressed as sucrose shown to the satisfaction of the Comptroller to be present in the product.

3. No claim for drawback shall be admissible for any less sum than £2 (two pounds) for any one consignment.

4. No claim for drawback shall be admissible when more than two years have elapsed between the date of clearance for home consumption of the sugar or other sweetening materials and the date of export of the drink or food in the manufacture of which such sugar or other sweetening materials has been added.

Schedule.

5. The form in the Schedule hereto shall be the form of declaration to be executed by any person claiming a drawback under these Regulations, and such form must be received by the Collector at the port of shipment at least twelve hours before shipment.

Gazette :  
Supplement  
No. 3 :  
8.11.1950.

6. The Customs Drawback (Sugar) Regulations, 1950, are hereby revoked.

7. These Regulations shall come into operation on the 1st January, 1955.

## SCHEDULE.

## CUSTOMS DRAWBACK (SUGAR) REGULATIONS, 1954.

Collector of Customs and Excise,.....

1. I/We.....  
of..... hereby \* give notice that I/we intend to  
export (goods).....  
to (final destination)..... per s.s.....  
from (port)..... on or about (proposed date of  
Shipment).....

\* Note : This form must be received by the Collector at least 12 hours before the time of shipment.