

THE CUSTOMS MANAGEMENT LAWS, 1954 AND 1955.

REGULATIONS MADE UNDER SECTION 232.

8 of 1954
49 of 1955. In exercise of the powers vested in him by section 232 of the Customs Management Laws, 1954 and 1955, 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 Regulations, 1956.

Drawback on Unused Goods.

2. A drawback of the full amount of Customs duty paid may be allowed on all imported goods (other than goods imported in bulk) which have not been used or exposed for sale within the Colony and which are exported or put on board any aircraft or ship for use as stores, provided that such drawback shall not be allowed on any goods unless:—

- (a) such goods are exported or shipped as stores in the original packages in which they were imported, or in packages which have been repacked in the presence of an officer;
- (b) the collector is satisfied that such goods are identical with the goods specified in the entries, invoices and other documents relating to the importation and exportation thereof;
- (c) the goods are exported or shipped for use as stores, within twelve months from the date of payment of duty;
- (d) the person claiming drawback on the goods entered for exportation or for shipment as stores produces, if required, within the time allowed by the collector, a certificate in respect of the landing of such goods from the competent authority at the port or place of discharge.

Drawback on Building or Engineering Plant and Material.

3. A drawback of a proportionate part of the Customs duty paid on plant and material admitted as such by the Comptroller, imported by or on behalf of any building or engineering contractors (whether under a hiring arrangement or as the property of the contractor) for the purpose of carrying out a particular contract or undertaking in the Colony, may be allowed upon the re-exportation of such plant and material at the discretion of the Comptroller and subject to the following conditions:—

- (a) the importer shall declare at the time of importation his intention to re-export the goods;
- (b) such re-exportation shall be made by the original importer or an authorized agent acting on his behalf;
- (c) such re-exportation shall be made within three years of the payment of duty;
- (d) the goods to be re-exported shall be identified to the satisfaction of the collector and the exporter shall pay all Customs charges incurred in the identification of the goods and their preparation for exportation;
- (e) if re-exportation is made within six months of the date of payment of duty, a drawback of 80 per centum of the amount of duty paid on the goods may be allowed, and if the re-exportation is made more than six months after the date of payment of duty, the drawback shall be reduced by a further 5 per centum of the amount of duty paid in respect of each six months period or part thereof in excess of the first six months up to the allowed period of three years in which drawback may be claimed.

Drawback on goods used in Manufacture.

4(A) A drawback of Customs duty at the rate as in these Regulations provided may be allowed in respect of the goods enumerated in the First Schedule hereto when the Comptroller is satisfied that the particular conditions therein specified have been fulfilled, that duty paid in respect of such goods has not been already drawn back, and that such goods have been exported, or put on board any aircraft or ship for use as stores, or received by any of Her Majesty's Naval, Military or Air Force authorities, the Navy, Army and Air Force Institutes, any department of Her Majesty's Government, or any consular officer, commercial agent, company, firm or other institution or person privileged under any Law relating to Customs in force for the time being, to obtain such goods free of Customs duty:

First
Schedule.

Provided that no drawback shall be payable on any goods under this Regulation when more than two years have elapsed between the date of payment of duty and the date of claim for drawback in respect of such goods:

Provided further that where appropriate, such privileged authority, institution or person shall complete a Form of Requisition and Receipt for Drawback Goods as prescribed from time to time in the Second Schedule to these Regulations.

Second
Schedule.

(2) 56/980.

General.

5. The Comptroller may at his discretion refuse to authorise payment of any drawback if a properly completed notification of intention to export or remove on drawback as prescribed by the Comptroller is not received for the goods in question by the Collector at the port of shipment at least twelve hours before such shipment or, in the case of goods to be removed to the premises of a privileged authority, institution or person, by the Collector in whose area the claimant's premises are situated, twelve hours before such removal.

6. Before removal for export of goods on drawback from their premises, claimants shall affix to each package an "Exported on Drawback" label as approved.

7. Where goods are to be removed on drawback to the premises of a privileged authority, institution or person, claimants shall be liable to charges at the approved rates for such attendance by an Officer, as the Collector considers necessary for the purpose of examining the goods prior to such removal. Such claimants shall supply the proper officers with all necessary scales, weights, measures and assistance.

8. Claimants shall on demand produce to any officer all relevant books, records and documents as well as where appropriate, a certificate of landing of the goods in the country of final destination.

9. Claimants shall permit the proper officer to draw samples from any goods to be exported or removed on drawback, making up deficiencies so caused from a stock of identical goods, if they so desire.

10. Any claim for drawback under these Regulations shall be made on a Drawback Claim Form as prescribed from time to time in the Second Schedule to these Regulations.

Second
Schedule.

11. If any person obtains or attempts to obtain or does anything whereby there might be obtained by any person, any amount by way of drawback of any duty in respect of any goods which is not lawfully payable in respect thereof, or which is greater than the amount so payable, he shall be liable to a penalty not exceeding fifty pounds.

12. For the purpose of calculating any amount of drawback due under these Regulations to any person, any sum less than ten mils shall be disregarded.

13.—(a) The Governor-in-Council may by Order published in the *Gazette* make amendments or additions to or deletions from the First Schedule to these Regulations.

(b) The Comptroller may by Order published in the *Gazette* make amendments or additions to or deletions from the Second Schedule to these Regulations.

14. The following Regulations are hereby revoked :—

Gazette :
17.11.1933.

The Customs Drawback (Paraffin Wax) Regulations, 1933.

Gazette :
31.12.1936.

The Customs Drawback (Raw Hides and Skins) Regulations, 1936.

Gazette :
Supplement
No. 3 :
27.3.1947.

The Customs Drawback (Foot and Shoe-Making Materials) Regulations, 1947.

Gazette :
Supplement
No. 3 :
25.10.1950.

The Customs Drawback (Glass Bottles and Containers) Regulations, 1950.

Gazette :
Supplement
No. 3 :
8.7.1954.

The Customs Drawback (Paper for the Manufacture of Toilet Paper Rolls) Regulations, 1954.

Gazette :
Supplement
No. 3 :
30.12.1954.

The Customs Drawback (Sugar) Regulations, 1954.

15. These Regulations shall come into operation on 16th March, 1956.

FIRST SCHEDULE.—(Regulation 4.)

PART A.

Item No.	Description of goods.	Amount of Drawback payable.	Particular conditions under which payment may be made.
1.	Sugar composite goods.	Full rate of import duty paid.	Payable in respect of sugar and other sweetening materials, including saccharin and substances of a like nature or use, shown to the satisfaction of the Comptroller to have been added to any drink or food manufactured in the Colony.
2.	Raw hides and skins.	Ninety per centum of import duty paid.	Payable in respect of raw hides and skins converted into dressed leather or sole leather in the Colony.