

Customs Regulations

Table of Contents

Part I PRELIMINARY

1 Citation

2 Definitions

Part II GOVERNMENT WAREHOUSES

3 Permission to enter Government warehouses

4 Hours of opening of offices and warehouses

5 Extension of opening hours of offices and warehouses

6 Cancellation fee

7 Scale of warehouse rent for Government warehouses

Part III IMPORTATION AND REMOVAL OF DUTIABLE GOODS

8 Importation of dutiable goods

9 Import and export of goods by rail

10 Receipt of dutiable goods into Government warehouses

11 Removal of dutiable goods for local consumption

12 Removal of dutiable goods to another Government warehouse or licensed warehouse

13 Removal of dutiable goods for export or re-export

14 Transshipment of dutiable goods

15 Customs declarations

16 Director-General may require dutiable goods to be conveyed in vehicles or wagons capable of being locked, sealed, etc.

Part IV MARKINGS

17 Markings on cigarette

Part V LICENSED WAREHOUSES

18 Applications for warehouse licences

19 Security may be required

20 Security of buildings

21 Alterations of buildings

22 Director-General may order safeguards

23 Permitted activities in licensed warehouse

24 Payment of duty and submission of statement and exemption certificate

25 Submission of daily return

26 Stock book to be kept

27 Monthly stock return required

28 Marking of packages

29 Inspection of stocks

30 Goods not to be returned to warehouse without permission

Part VI SURVEYS OF DUTIABLE GOODS

31 Presumption as to content of containers

32 Survey of dutiable goods

33 Dutiable goods unfit for consumption

34 Destruction of dutiable goods

35 Survey fee

Part VII DENATURING OF INTOXICATING LIQUORS

36 Denaturing of intoxicating liquors in warehouses

37 Industrial spirit

38 Methylated spirit

Part VIII APPLICATIONS FOR LICENCES UNDER SECTION 63 OF ACT

39 Applications for licences

40 Inspection of premises or site and submission of plans

41 Accommodation to be provided

42 Director-General may order alterations

43 Fire and health safeguards

44 Approval of applications

45 Plan of plant to be submitted

46 Director-General may require alterations

47 Plan when approved to be signed

48 No deviation from approved plan

49 Issue of licence

Part IX PREMISES LICENSED UNDER SECTION 63 OF ACT

50 Alterations to premises

51 Director-General may order safeguards

52 Unless permission obtained, only watchman may dwell on premises

53 Premises to be clean

54 Liquors and cigarettes not to be returned to premises without permission

55 Proper officer of customs may place locks

56 Liquors to be free from contamination

57 Contaminated liquors to be re-prepared

Part X BOTTLING, BLENDING, COMPOUNDING AND VARIATION OF INTOXICATING LIQUORS

58 Application for licence

59 Plan to be submitted

60 Plan to be signed when approved

61 No deviation from approved plan

62 Issue of licence

63 Notice of blending to be given

64 Bottling of contents of container not to be stopped

65 Empty bottles not to be removed without permission

66 Containers to be kept in bottling warehouse until empty

67 Conditions of bottling

Part XI LICENSED TOBACCO FACTORIES

68 Licensee to keep stock book

69 Restriction on receiving tobacco into licensed premises

70 Restrictions on removal of tobacco

71 Adulteration of tobacco forbidden

72 Possession of materials for adulteration of tobacco forbidden

73 Packing of products

74 Labels to be approved by Director-General

Part XII CLAIMS TO DRAWBACK ON TOBACCO

75 Notice of packing to be given

76 Cases to be sealed

77 Restrictions on export

78 Proof of landing may be required

79 Claims to be submitted monthly

80 Assessment of weight for drawback

81 Decision of Director-General final

Part XIII CLAIMS TO DRAWBACK UNDER SECTION 81 OF ACT

82 Application to claim drawback under section 81 of Act