

Customs

Cap. 66.

CUSTOMS, DRAWBACK OF DUTIES (CONTAINERS FOR LOCALLY PRODUCED RUM) REGULATIONS, 1964

LN 125/
1964.

Authority: These Regulations were made on the 18th June, 1964 by the Cabinet under section 133 of the *Customs Act*.

Cabinet: The powers of the Cabinet now vests in the Minister.

Commencement: 20th July, 1964.

1. These Regulations may be cited as the *Drawback of Duties (Containers for Locally Produced Rum) Regulations, 1964*.

2. Subject to the provisions of the *Customs Regulations, 1963* and of these Regulations, there shall be granted to exporters of containers containing locally produced rum, except such containers as the Minister may by order declare to be available locally, a drawback of the duties paid on the importation of the said containers. 1963/61.
1985/210.

3. No drawback of duties shall be allowed under these Regulations unless the exporter shall:

- (a) keep stock accounts and other records in such manner as will enable any claim for drawback to be readily verified by an officer of Customs;
- (b) give to the Comptroller of Customs 24 hours notice of his intention to fill containers containing locally produced rum for export on drawback and shall permit an officer of Customs who may attend such filling to examine and verify the nature, quality and quantity of the containers to be exported;
- (c) for the purpose of calculating the drawback, declare on the export entry full particulars of the containers in respect of which drawback is claimed.

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