

Customs

Cap. 66.

**DRAWBACK OF DUTIES (LOCALLY
MANUFACTURED CIGARETTES) REGULATIONS, 1982** 1982/57.

Authority: These regulations were made on 18th March, 1982 by the Minister
under section 133 of the *Customs Act*.

Commencement: 25th March, 1982.

1. These Regulations may be cited as the *Customs, Drawback of Duties (Locally Manufactured Cigarettes) Regulations, 1982*.

2. In these regulations

"retailer" means a person who, in pursuance of an agreement with the Government sells cigarettes duty free by retail at any airport or harbour in Barbados to persons leaving Barbados;

"shipchandler" means the owner or occupier of a special private warehouse approved by the Comptroller under the Act for supplying ships with necessary stores;

"flight kitchen operator" means a person or enterprise who is the owner or occupier of a special private warehouse approved by the Comptroller under the Act for supplying aircraft with necessary stores.

3. (1) Subject to the *Customs Regulations, 1963*, and notwithstanding regulation 148 of those regulations, there shall be granted to a manufacturer of cigarettes: ^{L.N. 61/1963.}

(a) made in, and exported from, Barbados; or

(b) made in Barbados and sold by the manufacturer to a retailer, approved shipchandler, or flight kitchen operator,

a drawback of the duties paid on the tobacco imported and used in the manufacture of those cigarettes.

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(2) In the case of

- (a) cigarettes referred to in paragraph (1) (a), an exporter shall, within 6 months after exporting those cigarettes, produce to the Comptroller a landing certificate in respect of the exportation of such cigarettes;
- (b) cigarettes referred to in paragraph (1) (b), a manufacturer shall, within 3 days after the sale of such cigarettes, produce to the Comptroller such evidence of the sale as the Comptroller requires.

(3) Where an exporter or a manufacturer, as the case may be, fails to comply with paragraph (2) (a) or (b), the manufacturer is liable, on demand made by the Comptroller, to refund the amount of the drawback paid to him under this regulation.

(4) No drawback shall be allowed in respect of any quantity of cigarettes exported or sold to a retailer, shipchandler or flight kitchen operator, as the case may be, that is less than 12 pounds.

4. (1) The Comptroller may waive the requirements for the production of a landing certificate if he is of the opinion that the production of such a certificate is unreasonable or may cause hardship.

(2) A landing certificate shall not be required in respect of cigarettes delivered as stores to ships or aircraft.

5. No drawback of duties shall be allowed under these regulations unless the manufacturer claiming such drawback

- (a) keeps manufacturing and stock accounts as the Comptroller directs in such manner as will enable any claim for drawback to be readily verified by an officer of Customs;
- (b) gives the Comptroller not less than 24 hours' notice of his intention to pack cigarettes for export or for sale to a retailer, shipchandler or flight kitchen operator, as the case may be, on drawback, and permits an officer of Customs, who may attend such packing, to examine and verify the nature and quantity of the cigarettes to be exported, or sold to a retailer, shipchandler or flight kitchen operator;

- (c) before the exportation or sale to a retailer, shiphandler or flight kitchen operator, as the case may be, of any cigarettes in respect of which drawback is being claimed
 - (i) presents to the Comptroller or other officer of Customs such invoices and other documents as he requires, and
 - (ii) gives a certificate on the drawback warrant to the effect that the cigarettes therein referred to have been manufactured in Barbados from imported tobacco.

