

L.N. 235 of 1997

**CUSTOMS ORDINANCE
(CAP. 37)**

Customs (Amendment) (No. 2) Regulations, 1997

IN exercise of the powers conferred by section 80 of the Customs Ordinance, the Minister of Finance and Commerce has made the following regulations:—

Citation and
commencement.

G.N. 486 of 1957.

1. (1) These regulations may be cited as the Customs (Amendment) (No. 2) Regulations, 1997, and shall be read and construed as one with the Customs Regulations, 1957, hereinafter being referred to as “the principal regulations”.

(2) These regulations shall come into effect on the 1st January, 1998.

Amends regulation
38 of the principal
regulations.

2. In regulation 38 of the principal regulations, immediately following paragraph (2) thereof, there shall be added the following new paragraph:

“(3) Whenever the Comptroller directs that an officer of the Customs is to be detailed to watch a vessel, either on board or from quay, during that vessel’s stay in harbour, for the proper protection of revenue, there shall be paid to the Comptroller by the ship’s master or agent, a charge according to the rates specified in regulation 40 of these regulations.”.

Amends regulation
40 of the principal
regulations.

3. In regulation 40 of the principal regulations, in paragraph (1) thereof, for the words “5 per centum” there shall be substituted the words “10 per centum”.

Amends Third
Schedule to the
principal
regulations.

4. The Third Schedule to the principal regulations shall be amended as follows:—

(a) under the heading “TARIFF OF WAREHOUSE RENT”:

(i) under sub-heading “*Articles subject to duty*”:—

(1) against the items “Beer”, “Cider”, “Spirits” and “Wine”, for the words “per 50 litres 40 cents, minimum two months” there shall be substituted the words “per square metre of floor area, Lm37 per annum at ground floor level or Lm32 per annum at upper floor or cellar level,”; and

(2) against the item "Tobacco (cigars, cigarettes, snuff, cavendish and other manufactured tobacco)", for the words "per 50 kilos 40c, minimum two months" there shall be substituted the words "per square metre of floor area, Lm37 per annum at ground floor level or Lm32 per annum at upper floor or cellar level,"; and

(ii) against the items "All othe dutiable goods not specified above" and "All other goods not subject to duty and not specified above", for the rates thereof there shall in each case be substituted the following:

"For the first period of fifteen days or part thereof.....1.5%

For the second period of fifteen days or part thereof.....3%

For each period of thirty days or part thereof.....5%"; and

(b) under the heading "RENT OF GOODS LODGED IN CUSTOM WAREHOUSES FOR EXPORTATION ONLY"–

(i) for the words "1/2% every month" there shall be substituted the words "1% every month";

(ii) for paragraph 3 there shall be substituted the following new paragraph:

"3 (a) In the case of beer, cider, spirits, tobacco (cigars, cigarettes, snuff, cavendish and other manufactured tobacco) and wine, store-rent charges shall be payable three months in advance calculated on the basis of the floor area allocated to the importer.

(b) Stacking heights shall be determined by the Comptroller as demanded by the ceiling height and location of the particular storage area, as well as by the relevant safety factors and storage usage.

(c) No refunds of store-rent shall be effected on any part of the floor area vacated before the expiration of the three months.

(d) No releases from warehoused consignments shall be allowed unless store-rent due in accordance with the provisions of this Schedule has been duly paid.

(e) Importers desirous of increasing the floor area allocated to them shall give fifteen days' advance notice to the Comptroller.

(f) Importers desirous of vacating a part of the floor area allocated to them shall give one month's advance notice to the Comptroller before the expiration of the current paid-up three-month period.

(g) The Comptroller shall retain the right to allocate available storage area as he deems fit and proper in the circumstances and to take all necessary steps to maximise the use of all available storage area in the bonded stores.

(h) The importer shall be responsible to withdraw from bond and destroy at his expense any goods which may have become unmarketable or unfit for human consumption, when so directed to do, and within the time given by the Comptroller.”;

(iii) in paragraph 4, for the words “thirty days, one month or two months” there shall be substituted the words “thirty days or one month”; and

(iv) for paragraph 5, there shall be substituted the following new paragraph:

“5. In the computation and collection of store-rent, the Comptroller may round up or down the amount of store-rent chargeable to the nearest lira, subject to a minimum of one lira.”.