

L.N. 197 of 1990

# **IMPORT DUTIES ACT, 1989**

(ACT NO. XXXV OF 1989)

## **Import Duties (Drawback on Exported Porcelain Articles) Order, 1990**

IN EXERCISE of the powers conferred by section 22 of the Import Duties Act, 1989, the Minister of Finance has made the following order:—

1. This order may be cited as the Import Duties (Drawback on Exported Porcelain Articles) Order, 1990. Citation.

2. Subject to the provisions of the Import Duties Act, 1989 and of articles 3, 4 and 5 of this order, a drawback of the import duties charged on undecorated white or coloured porcelain articles, with or without gold rim, shall be allowed on their re-exportation after having been further processed or decorated in these Islands. Drawback on exportation of porcelain articles.

3. (1) The Comptroller of Customs may require the manufacturer of porcelain articles to keep such records as he may consider necessary to show the quantity and quality of porcelain articles imported or withdrawn from bond with the purpose of the decoration or further processing thereof. Keeping of records by manufacturer.

(2) Such records shall be kept available for inspection by any officer of Customs at the premises of the manufacturer.

4. A claim for the payment of drawback shall be supported by such documents as the Comptroller of Customs may require in each particular case to prove that the porcelain articles in respect of which the drawback is claimed have actually been exported; such documents shall also give the full description of the porcelain articles exported. Proof of exportation.

5. (1) Porcelain articles about to be exported shall be inspected by officers of Customs on the premises of the manufacturer, or at such other place as may be determined by the Comptroller of Customs at the manufacturer's expense, and after such inspection the porcelain articles shall be packed and sealed in the presence of such officers. Customs control.

(2) For the purpose of the inspection required in accordance with the provisions of paragraph (1) of this article, the manufacturer shall give the Comptroller of Customs not less than three days' notice in writing of the date on which he intends to export the porcelain articles and such notice shall contain particulars of the place at which, and the hours during which such inspection may be carried out.

Validity.

**6.** This order is valid for a limited period of two years commencing from the date of publication.