L.N. 32 of 1986

IMPORT DUTIES ACT, 1976
(ACT NO. XXV OF 1976)

Import Duties (Drawback on Exported Meat and Meat Products) Order, 1986

IN EXERCISE of the powers conferred by section 19 of the Import Duties Act, 1976, the Deputy Prime Minister and Minister of Finance and Customs has made the following order:—

Citation.

1. This order may be cited as the Import Duties (Drawback on Exported Meat and Meat Products) Order, 1986.

Drawback on exportation of meat and meat products.

2. Subject to the provisions of the Import Duties Act, 1976 and of paragraphs 3 and 4 hereof, a drawback of the import duties charged on the meat mentioned in the First Column of the Schedule hereto shall be allowed on the exportation of meat and meat products prepared or manufactured in Malta and on the exportation of meat which is not so prepared at the rate specified in the Second Column of the Schedule.

Keeping of records.

3. (1) The Comptroller of Customs may require the manufacturer to keep such records as he may consider necessary to show the quantities of meat imported or withdrawn from bond and used in the preparation or manufacture of meat and meat products exported and on which drawback is claimed.

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

Customs control.

4. (1) Meat and meat products about to be exported shall be inspected by officers of Customs and weighed on the premises of the manufacturer, or at such other place as may be determined by the Comptroller of Customs, at the exporter's expense and after such inspection shall be packed and sealed in the presence of such officers.

(2) For the purpose of the inspection required by this paragraph 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 meat or meat products and such notice shall contain particulars of the place at which and the hours during which the inspection may be carried out.

Interpretation.

5. In this order, the expression "manufacturer" includes only the importer of the imported meat and the person who has taken delivery of that meat directly from him.

SCHEDULE

First Column *Goods*	Second Column *Rate of Drawback*
Imported meat fresh, chilled or frozen	Lm2.00,0 per 100 kgs. nett meat

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