

L.N. 75 of 1981

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

Imported Crown Corks (Excluded Beverages)
(Exemption from Duty) Regulations, 1981

IN exercise of the powers conferred by section 32 of the Import Duties Act, 1976, the Minister of Finance, Customs and People's Financial Investments has made the following regulations:—

Citation.

1. These regulations may be cited as the Imported Crown Corks (Excluded Beverages) (Exemption from Duty) Regulations, 1981.

Interpretation.

2. In these regulations:

“excluded beverages” means beverages excluded from the expression “non-alcoholic beverages” as defined in section 2 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961;

“authorised importer” means a producer or wholesale bottler of excluded beverages who has been granted a certificate referred to in regulation 3 of these regulations for the purpose of obtaining release from Customs transit shed or bonded store without payment of the import duty of two pounds sixteen cents per gross chargeable under the Customs Tariff;

“Comptroller” means the Comptroller of Customs and includes any person authorised to act for the Comptroller in carrying out these regulations;

“Customs Tariff” means the Customs Tariff enacted as First Schedule to the Import Duties Act, 1976;

“imported” includes withdrawn from bond.

Release
subject to
certificates.

3. No person shall obtain release of any crown corks being crown corks on which the import duty of two pounds sixteen cents per gross chargeable under the Customs Tariff has not been charged without previously obtaining from the Comptroller a certificate in the form prescribed by the Comptroller for such purpose, duly stamped and signed by the Comptroller or by an officer of the Customs Department expressly authorised by him to that effect.

Certificates.

4. (1) The certificates shall bear an index letter on the left side and shall be numbered consecutively.

(2) They shall be printed in three sections and shall be bound in books each containing one hundred certificates.

(3) The first section of such certificates shall be retained by the Comptroller, the second section shall be retained by the authorised importer and the third section shall be relinquished by the authorised importer to the Customs Officer releasing the crown corks.

Conditions for
issue of
certificates.

5. The person requesting the issue of a certificate mentioned in regulation 3 shall satisfy the Comptroller that he is a producer or wholesale bottler of excluded beverages.

6. (1) The person requesting the issue of a certificate mentioned in regulation 3 shall submit for the approval of the Comptroller samples of the crown corks whereof he wishes to obtain release from Customs transit shed or bonded store without payment of the import duty of two pounds sixteen cents per gross chargeable under the Customs Tariff and such samples shall be retained by the Comptroller.

Samples to be submitted by applicant.

(2) The authorised importer shall be entitled to obtain release under a certificate only of such crown corks as will be identical in all respects, including design and colour of the samples approved by the Comptroller for the purpose of such certificate.

7. Certificates shall be valid for a period of one month from the date of issue.

Validity of certificates.

8. (1) Where the quantity of crown corks released to an authorised importer exceeds his estimated requirements for three months the crown corks shall on release be conveyed under the supervision of an officer of Customs from the Customs shed or bonded store to such bonded warehouse or place of security to be provided by the authorised importer as may be approved under section 27 of the Customs Ordinance.

Safeguards.

(2) Any crown corks conveyed to such bonded warehouse or place of security as aforesaid shall be kept under Customs control until they are issued for use in such quantities as the Comptroller may permit.

9. (1) The authorised importer shall keep at his factory a book in which the serial letter and number of the certificates and the quantity of crown corks released against each certificate shall be entered together with the dates of their release.

Books to be kept by authorised importer.

(2) The authorised importer shall also keep at his factory a book or books showing —

- (a) the quantities of crown corks taken for use in the factory;
- (b) the quantities of excluded beverages produced and sealed with such crown corks; and
- (c) the quantities of each kind of excluded beverage produced and details as to the persons to whom they have been disposed during each calendar month and the quantities sold to each.

(3) Where the authorised importer maintains a bonded warehouse, he shall keep, in addition to the book or books mentioned above, a book showing the quantities of crown corks placed in such warehouse on any given date and the quantities successively taken out of use in the factory.

10. If at any time on examination it results that the quantities of crown corks found in the authorised importer's bonded warehouse or factory are less than the quantities which according to a true and proper keeping of the books should actually exist in either of the said places, then in each case the authorised importer shall forthwith pay to the Comptroller on any resulting shortage the import duty calculated at the rate of two pounds sixteen cents per gross of crown corks, in addition to any penalty to which he may become liable under these regulations or under any law:

Liability for payment of duty on discrepancies.

Provided that where any shortage is ascertained in the crown corks taken for use in the authorised importer's factory there shall be made an allowance at a rate not exceeding one half per centum of the aggregate monthly bottled production for crown corks unavoidably wasted during the process of bottling.

Penalty for non-compliance with regulation 9.

11. Any person who fails to comply with the requirements of regulation 9 shall be guilty of an offence and shall be liable on conviction to a fine (*multa*) of twenty pounds for each offence.

Penalties for unlawful use of crown corks.

12. If any authorised importer uses crown corks, released free of the import duty of two pounds sixteen cents per gross chargeable under the Customs Tariff, for sealing containers of non-alcoholic beverages as defined in section 2 of the Excise Duty (Crown Corks and Non-alcoholic Concentrates) Ordinance, 1961, he shall be guilty of an offence and shall on conviction be liable to a fine (*multa*) of fifty pounds or to three times the duty on the crown corks in respect of which the offence has been committed, whichever is the greater.

Inspection by officer of Customs.

13. The proper officer of Customs may at any reasonable time enter any factory or place of business of any authorised importer for any purpose connected with these regulations.

Inspection to be given free of charge.

14. For the purpose of any visit or inspection requested or required under these regulations the services of Customs Officers will be given free of charge subject to the approval of the Comptroller.