

Customs

Cap. 66.

DRAWBACK OF DUTIES (IMPORTED TOBACCO USED IN THE MANUFACTURE OF BLENDED TOBACCO OR SMOKING TOBACCO FOR EXPORT) REGULATIONS, 1982

1982/58.

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 (Imported Tobacco used in the Manufacture of Blended Tobacco or Smoking Tobacco for Export) Regulations, 1982*.

2. In these regulations

"retailer" means a person who, in pursuance of an agreement with the Government, sells blended tobacco or smoking tobacco 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 of Customs 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 blended tobacco or smoking tobacco L.N. 61
of 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 such blended tobacco or smoking tobacco.

(2) In the case of

(a) blended tobacco or smoking tobacco referred to in paragraph (1)(a) an exporter shall, within 6 months after exporting such tobacco, produce to the Comptroller a landing certificate in respect of the exportation of such tobacco;

(b) blended tobacco or smoking tobacco referred to in paragraph (1)(b), a manufacturer shall within 3 days after the sale of such tobacco 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 blended tobacco or smoking tobacco exported or sold to a retailer, shiphandler 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 blended tobacco or smoking tobacco delivered as stores for 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 blended tobacco or smoking tobacco for export or for sale to a retailer, shiphandler 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 blended tobacco or smoking tobacco to be exported, or sold to a retailer, shiphandler 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 blended tobacco or smoking tobacco 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 blended tobacco or smoking tobacco therein referred to have been manufactured in Barbados from imported tobacco.

