

Customs

Cap. 66.

CUSTOMS, DRAWBACK OF DUTIES (LOCALLY MANU- FACTURED CROWN CORKS) REGULATIONS, 1967

1967/169.
1985/210.

Authority: These Regulations were made on 16th November, 1967 by the Cabinet under section 133 of the *Customs Act*.

Cabinet: These powers are now vested in the Minister.

Commencement: 13th April, 1967.

1. These Regulations may be cited as the *Customs, Drawback of Duties (Locally Manufactured Crown Corks) Regulations, 1967*.

2. Subject to the provisions of the *Customs Regulations, 1963* and of these Regulations, there shall be granted to exporters in respect of Packaging Materials and Raw Materials used in the manufacture of crown corks exported from Barbados, other than such Packaging Materials and Raw Materials as the Minister may for the purposes of this Regulation declare by notice published in the *Official Gazette* to be obtainable in Barbados, a drawback of the duties paid on the importation thereof.

LN 1963/
61.
1985/210.

3. The grant of a drawback under these Regulations shall be subject to, and in accordance with, the following conditions:

- (a) an exporter claiming drawback shall keep stock and manufacturing accounts in such manner as will enable any claim for drawback to be readily verified by an officer of Customs;
- (b) an exporter shall before packing goods for export on drawback give 24 hours' notice of his intention to the Comptroller of Customs and shall permit an officer of Customs who may attend such packing to examine and verify the nature, quality and quantity of the Packaging Materials used in such packing and of the article to be exported.

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(c) for the purposes of calculating the drawback on the Packaging Materials used in such packing and on the article exported the exporter shall declare on the export entry full particulars of the Packaging Materials and of the article in respect of which drawback is claimed.

4. Any person who wilfully gives or causes to be given any false information or who wilfully makes or causes to be made any false entry in any account required to be kept under these Regulations shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding \$120.