

SUBSIDIARY LEGISLATION 337.36**IMPORT DUTY (TOBACCO) REGULATIONS**

14th March, 1978

LEGAL NOTICE 29 of 1978.

- 1.** The title of these regulations is the Import Duty (Tobacco) Regulations. Citation.
 - 2.** In these regulations, "the Act" means the Import Duties Act. Interpretation. Cap. 337.
 - 3.** (1) The rates of duty prescribed by item (A) under heading number 24.01 of the Act shall apply in respect of tobacco which is imported, or withdrawn from bond, by or in favour of persons holding a licence under the Excise Duty Act, to manufacture cigars or to process pipe tobacco. Duty on unmanufactured tobacco. Cap. 382.

(2) Any demand for the release from Customs of any such tobacco shall be accompanied by a declaration by the said licensee that the tobacco in question will be used exclusively in the manufacture of cigars or in the processing of pipe tobacco, as the case may
 - 4.** Any person who uses, or allows to be used, any tobacco so released for purposes other than those declared by the person to whom, or in favour of whom, it was released, shall be guilty of an offence and shall be liable, on conviction, to a fine (*multa*) of not more than two hundred liri or of an amount equal to three times the import duty payable on such tobacco, whichever shall be the greater, or to imprisonment for a term not exceeding three months, or to both such fine and imprisonment. Penalties.
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