

SUBSIDIARY LEGISLATION 337.18**DRAWBACK ON EXPORTED SHAG TOBACCO
ORDER**

6th July, 1965

LEGAL NOTICE 34 of 1965.

- 1.** The title of this Order is the Drawback on Exported Shag Tobacco Order. Citation.
- 2.** Subject to the provisions of the Import Duties Act and of articles 3, 4 and 5 of this Order, a drawback of the import duties charged on the goods mentioned in the First Column of the Schedule shall be allowed on the exportation or shipment as stores of shag tobacco manufactured in these Islands, at the rates specified in respect of such goods in the Second Column of the said Schedule. Drawback on exportation of shag tobacco.
Cap. 337.
- 3.** (1) The Comptroller of Customs may require the manufacturer of the shag tobacco to keep such records as he may consider necessary to show the quantities and the origin of the tobacco and other items imported or withdrawn from bond and used for the manufacture and the packing of the shag tobacco. Keeping of records by the manufacturer.
- (2) Such records shall be kept available for inspection by any officer of Customs at the premises of the manufacturer.
- 4.** The drawback allowed under this Order shall be payable - Surrender of tobacco stalks and offal: drawback on polythene pouches and bags.
- (a) in respect of tobacco subject to the surrender to the Comptroller of Customs of a quantity of tobacco stalks and offal equal in weight to not less than five per centum of the tobacco in the quantity of shag tobacco in respect of which drawback is claimed;
- (b) in respect of polythene pouches and bags, on the actual number of pouches and bags used in the packing of shag tobacco falling within the scope of this Order and actually exported.
- 5.** (1) Shag tobacco about to be exported or shipped as stores shall be inspected by officers of Customs on the premises of the manufacturer, or at such other place as may be determined by the Comptroller of Customs, at the manufacturer's expense and after such inspection shall be packed and sealed in the presence of such officers. Customs control over packing of shag tobacco.
- (2) For the purposes of the inspection required in accordance with the provisions of sub-article (1) 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 shag tobacco or ship it as stores and such notice shall contain particulars of the place at which and the hours during which such inspection may be carried out.
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SCHEDULE

Regulation 2

First Column	Second Column
Goods	Rate of Drawback
Tobacco	One lira and sixty cents per kilogramme of tobacco contained in shag tobacco manufactured from leaf tobacco charged with duty at the General Tariff.
	One lira and fifty-six cents per kilogramme of tobacco contained in shag tobacco manufactured from leaf tobacco charged with duty at the Preferential Tariff.
Polythene pouches and polythene bags	The duty paid on importation.