

SUBSIDIARY LEGISLATION 337.40**DRAWBACK ON TOBACCO STEMS AND OFFALS
ORDER**

2nd February, 1990

LEGAL NOTICE 12 of 1990.

- 1.** The title of this Order is the Drawback on Tobacco Stems and Offals Order. Citation.
- 2.** Subject to the provisions of the Import Duties Act, and of articles 3, 4, 5, 6 and 7 of this Order, a drawback of the import duties charged on the goods mentioned in the First Column of the Schedule shall be allowed when these goods result during the manufacture or processing of imported unmanufactured tobacco into cigars and pipe tobacco to be used or consumed on the local market, at the rates specified in respect of such goods in the Second Column of the said Schedule. Drawback on tobacco stems and offals. Cap. 337.
- 3.** (1) The Comptroller of Customs may require the manufacturer to keep such records as he may consider necessary to show the quantities and the origin of the tobacco imported or withdrawn from bond and used in the manufacture of cigars and processing of pipe tobacco to be used and consumed on the local market. Keeping of records.
- (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 - Amount of tobacco stems and offals eligible for drawbacks.
- (a) in respect of tobacco stems and offals resulting from the manufacture of cigars and processing of pipe tobacco from imported unmanufactured leaf tobacco for home consumption, which, in any event, shall not exceed twenty-eight *per centum* (28%) in weight of the original tobacco imported or withdrawn from bond for that purpose; and
- (b) in respect of tobacco stems and offals resulting from the manufacture of cigars and processing of pipe tobacco from imported unmanufactured tobacco in any form, other than unmanufactured leaf tobacco, for home consumption, which in any event, shall not exceed five *per centum* (5%) in weight of the original tobacco imported or withdrawn from bond for that purpose.
- 5.** (1) Tobacco stems and offals resulting from the manufacture of cigars and processing of pipe tobacco as mentioned in article 4, for which drawback is claimed, shall be surrendered to the Comptroller of Customs for disposal in a manner which he may deem fit to direct. Surrender of tobacco stems and offals.
- (2) Nothing in this Order shall apply in respect of tobacco stems and offals resulting from the manufacture and processing of

	unmanufactured tobacco imported or withdrawn from bond prior to this Order.
Customs control.	<p>6. (1) Tobacco stems and offals about to be surrendered to the Comptroller of Customs shall be inspected by officers of Customs and weighed on the premises of the manufacturer, or at such other place as may be determined by the Comptroller of Customs.</p> <p>(2) All expenses connected with the inspection, weighing and disposal of tobacco stems and offals required in accordance with the provisions of article 5(1) and of subarticle (1) of this article shall be borne by the manufacturer.</p>
Interpretation.	7. In this Order, the expression "manufacturer" includes only the importer of unmanufactured tobacco who is a regular manufacturer of cigars and processor of pipe tobacco, and who is
Cap. 382.	duly licensed for the purpose under the Excise Duty Act.

SCHEDULE

First Column	Second Column
Goods	Rate of Drawback
Tobacco stems and offals	<p>Lm5.17,5 per kilogramme of tobacco stems and offals resulting from the manufacturing and processing of unmanufactured tobacco, whether in leaf form or otherwise, imported for the manufacturing of cigars and processing of pipe tobacco, and charged with duty at the tariff applicable to goods grown or produced in the European Community; and</p> <p>Lm5.20,0 per kilogramme of tobacco stems and offals resulting from the manufacturing and processing of unmanufactured tobacco, whether in leaf form or otherwise, imported for the manufacturing of cigars and processing of pipe tobacco, and charged with duty at the General Tariff.</p>
