

CUSTOMS REGULATIONS 2008

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SCHEDULE

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CUSTOMS REGULATIONS 2008

CUSTOMS ACT 2007

The Attorney-General, in exercise of the powers conferred by section 25 of the Custom Act 2007, the Minister of Revenue, with the consent of the Cabinet, makes the following Regulations-

Commencement [Date]

1 Short title and commencement

- (1) These Regulations may be called the Customs Regulations 2008.
- (2) These Regulations shall come into force on the same day as the Customs Act 2007.

2 Interpretation

In these Regulations. "Act" means the Customs Act 2007.

3 Application

Any person may apply to the Minister¹ in Form 1 in the Schedule for a refund, remission or drawback of duty.

4 Fee

A fee for an application under regulation 3 shall be \$20.00.

5 Drawback

The Minister may pay a person drawback of duty in the amount no greater than that paid on the importation of goods where the Minister is satisfied that -

- (a) the goods to be exported either are or contain imported goods on which duty has been correctly paid;
- (b) the Customs officer has been notified in writing in advance about the exportation of the goods and is provided with the opportunity to physically inspect those goods;
- (c) the goods are not prohibited exports and are, on inspection, eligible for drawback;
- (d) all Customs inspection fees, rents, and other liabilities in respect of the goods have been paid; and
- (e) required government clearances have been obtained in respect of the goods.

6 Drawback - goods not entitled

The Minister shall not allow the payment of drawback of duty where goods are -

- (a) used within the Kingdom other than as input materials in the manufacture of goods for export;
- (b) cinematographic films or videos for public exhibition;
- (c) drugs;
- (d) spirits or alcoholic beverages;
- (e) tobacco (whether or not manufactured);
- (f) cigars, cigarettes, cigarillos;
- (g) jewellery;
- (h) explosives;
- (i) imported goods which do not meet the description of the goods ordered where more than three months has elapsed since the time of importation; or
- (j) not worth the amount of drawback claimed.

7 Time period

Drawback of duty is not payable on any goods where the application for drawback is not lodged with the Minister within 12 months of the payment of the Customs duty.

8 Ships stores

Subject to the requirements of the Act, the Customs and Management Regulations 2008 and these Regulations, drawback of duty is allowable on ship's stores.

9 Timing of application

- (1) Applications for drawback shall be made prior to the goods being exported at the Customs office of the place of export of those goods.
- (2) Goods on which an application for drawback has been made are subject to Customs control and no person shall move, alter, or interfere with those goods unless the written permission of the Customs officer is provided.
- (3) Goods on which an application for drawback has been made shall be exported.

10 Refunds and remissions

The Minister may allow refunds and remissions of Customs duties to the person who paid the duty where he is satisfied that -

- (a) the goods on which duty has been paid have deteriorated or been damaged or destroyed while subject to the control of Customs;
- (b) duty has been overpaid by the importer; or
- (c) the Tax Tribunal rules that a Customs decision is incorrect and that duty paid is refundable to the importer.

11 Time limitation

The Minister shall not allow the refund of duty where the application is lodged more than 12 months after the duty has been paid.

12 Verification

Before an application for a refund, remission or drawback may be paid, the Minister shall ensure that the particulars in the application are verified and be satisfied about all other matters relevant to the approval of the refund.

13 Exported goods

The Minister may allow imported goods which have undergone a further processing in the Kingdom prior to export to be eligible for drawback.

14 Drawback allowed

The Minister may allow drawback of the duty paid on imported goods which are mixed with local goods in the production of goods for export.

15 Drawback on re-landed goods

Where exported goods eligible for drawback are subsequently re-landed within the Kingdom for any reason. Customs duty is payable before those goods are entered for use within the Kingdom unless the drawback amount is returned or not paid by Customs.

16 Payment of refund or drawback or remissions

Where the Minister is satisfied with an application for refund or drawback, the refund or drawback shall be paid to the applicant promptly.

17 Refund of duty on damaged goods

Where the Minister is satisfied that imported goods -

- (a) have deteriorated or are damaged, lost, or destroyed;
- (b) remain under Customs control; and
- (c) have been acknowledged by the carrier or insurer as eligible for some allowance,

he may allow a refund or remission of duty on those goods so that duty is collected on a value which the Minister determines is the true value of those goods having regard to the deterioration, damage, loss, or destruction.

SCHEDULE
CUSTOMS ACT 2007
FORM 1
CUSTOMS REGULATIONS 2008
(Regulation 2)

APPLICATION FOR REFUND, REMISSION OR DRAWBACK OF CUSTOM DUTY

NOTE: THIS APPLICATION SHALL BE MADE WITHIN 12 MONTHS OF THE PAYMENT OF THE CUSTOMS DUTY TO WHICH THE APPLICATION APPLIES

Name of applicant.....

TIN.....

Address and telephone number of applicant /.....

Name of Customs Broker.....

TIN.....

Application for (delete as appropriate)-
Refund
Remission
Drawback

Details of importation/exportation to which the application relates (please attach relevant documents, including import entry, export entry, proof of customs duty paid)

SIGNED BY OR ON BEHALF OF THE APPLICANT/.....
(Print name and designation)

Dated.....

Received by Customs on.....
(Print name of receiving officer)

¹ Change from CCOR to Minister Act No. 5 2012