

Memo for Cabinet by the Minister of Finance,
Customs and Port (ad. int)

Drawback on exports of locally manufactured cigars and pipe tobacco

An application has been made by Mr C.A. Dougall of Tarxien for drawback facilities to be extended to him in respect of exports of locally manufactured cigars and pipe tobacco.

Mr Dougall expects to secure modest export orders initially but is optimistic about a gradual increase to large scale orders in future. Presently he employs a labour force of forty hands. This number will, of course, increase if Mr Dougall's expectations materialise.

The Comptroller of Customs recommends Mr Dougall's application and recommends drawback at the minimum tariff rate i.e. 29s. 6d. per kilogramme of tobacco exported as manufactured cigars and pipe tobacco. This is acceptable to Mr Dougall.

Hon. Ministers are invited to advise His Excellency to issue the attached Drawback Order on exported manufactured cigars and pipe tobacco. The Order has been cleared by C.A.G.'s Office.

September, 1970.

MFCP/359/69

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L.N. of 19

IMPORT DUTIES ACT, 1964

(Act No XI of 1964)

Import Duties (Drawback on Exported Cigars and
Manufactured Pipe Tobacco) Order, 19

Date of Commencement:

IN exercise of the powers conferred by section
19 of the Import Duties Act, 1964, His Excellency the
Governor-General has made the following order:-

Citation

1. This order may be cited as the Import Duties
(Drawback on Exported Cigars and Manufactured Pipe
Tobacco) Order, 19 .

Drawback on
exportation of
cigars and
manufactured
pipe tobacco.

2. Subject to the provisions of the Import Duties
Act, 1964 and of articles 3, and 4 of this order, a drawback
of import duty shall be allowed on the exportation or shipment
as stores of cigars and manufactured pipe tobacco produced
in these Islands at the rate of 29s. 6d. per kilogramme of
tobacco used in making up such cigars and pipe tobacco.

Keeping of
records by
the manu-
facturer.

3. (1) The Comptroller of Customs may require
the manufacturer of the cigars and pipe tobacco to keep such
records as he may consider necessary in respect of the
tobacco imported or withdrawn from bond and used in the
manufacture of cigars and pipe tobacco.

(2) Such records shall be kept available for
inspection by any officer of Customs at the premises of the
manufacturer.

Customs
control over
packing of
cigars and
manufactured
pipe tobacco.

4. (1) Cigars or manufactured pipe 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 Compt-
roller of Customs at the manufacturer's expense and, after
such inspection, shall be packed and sealed in the presence
of such officers.

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(2) For the purpose of the inspection required in accordance with the provisions of paragraph (1) of this article 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 cigars or manufactured pipe 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.