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	Spirits and Spirit Compounds	Chap. 87:54	81
			[Subsidiary]

## 30.12.33. WAREHOUSING OF COMPOUNDS ON [239/1990]. DRAWBACK REGULATIONS

made under section 71

1. These Regulations may be cited as the Warehousing of Citation. Compounds on Drawback Regulations.

2. When a compounder desires to warehouse any compounds Prescribed form. on drawback, he shall fill in the necessary particulars upon the prescribed form of request note and permit and present the same to the officer having the charge of the warehouse where the compounds are to be deposited.

3. When the permit has been signed by the officer in charge Removal of of the warehouse, the compounds shall be removed thereto at such <sup>compounds</sup>. [239/1990]. time and by such means as the officer shall direct except that not less than 227 litres of compounds may be deposited on drawback at any one time.

4. All expenses in connection with the opening and Expenses. examination of any compounds deposited on drawback shall be borne by the owner of the compounds, who will also upon request provide such assistance as may be required by the officer in charge of the warehouse.

5. The extent of examination shall be in the absolute Extent of discretion of the officer in charge of the warehouse, who may permit examination. any opened bottles or other packages to be replaced by full bottles or packages.

6. Drawback shall be paid according to the quantity of Payment of compounds set out in the permit, unless upon examination the drawback. quantity ascertained by the proper officer shall be found to be less than that set out in the permit, in which case drawback shall be payable on such less quantity.

7. The officer in charge of the warehouse will prepare the Debenture. prescribed form of debenture whenever any compounds are warehoused on drawback, and transmit the same to the Comptroller of Accounts, to whom the owner of the compounds should apply for payment of the drawback due. In this debenture will be included the amount payable, if any, as allowance for loss in the process of manufacture.

UNOFFICIAL VERSION

UPDATED TO 31ST DECEMBER 2016

L.R.O.