

Customs and Excise (General) (Amendment) Regulations, 2012
(No. 68)

IT is hereby notified that the Minister of Finance has, in terms of section 235 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. (1) These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2012 (No. 68).

(2) These regulations shall come into operation on 16th November, 2012.

2. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 (hereinafter called “the principal regulations”), are amended by the repeal of section 144(O) “Rebate of duty on Fiscalised Electronic Registers [FETR] and Fiscal Memory Devices [FMD]” is repealed.

3. The principal regulations, are amended by the insertion after section 144(Q) of the following section—

“Rebate of duty on Fiscalised Electronic Registers [FETR] and Fiscal Memory Devices [FMD] and spares thereof

144(R) Subject to this section and to such conditions as the Commissioner-General may fix, a rebate of duty shall be granted on importation of approved Fiscalised Electronic Registers and Fiscal Memory Devices and spares thereof as prescribed in terms of sections 4 and 5 of Statutory Instrument 104 of 2010 [Value Added Tax (Fiscalised Recording of Taxable Transactions) Regulations, 2010] which are imported by the approved suppliers of the machines.”.