

Customs and Excise (Suspension) (Amendment) Regulations,
2018 (No. 200)

IT is hereby notified that the Minister of Finance and Economic Development has, in terms of section 235 as read with section 120 of the Customs and Excise Act [*Chapter 23:02*], made the following regulations:—

1. These regulations may be cited as the Customs and Excise (Suspension) (Amendment) Regulations, 2018 (No. 200).

2. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003 (hereinafter called “the principal regulations”), are amended by the insertion after section 9EE of the following—

“9FF Suspension of duty on live birds and specialised bird feed imported by approved importers

1. Customs duty is suspended on live birds and specialised bird feed imported by approved importers in terms of these regulations.

Interpretation

2. In this section—

“approved importer” means an importer of live birds and specialised bird feed approved to import the quantities specified in these regulations and listed in the Schedule;

“birds” means live birds of tariff code 0106.39.00 being imported in terms of these regulations by an approved importer;

“specialised bird feed” means bird food of tariff code 2309.90.10 specified in the Schedule, not exceeding 9 000 kilogrammes per quarter, being imported in terms of these regulations by an approved importer.

Approval of importers

3. (1) The Minister shall grant a suspension of duty to the list of approved importers for the purposes of these regulations.

(2) The Commissioner may not grant a suspension of duty to an approved importer on the basis of non-compliance with section 34C of the Revenue Authority Act [Chapter 23:11].

Effective rate of duty

4. Subject to these regulations the approved importer shall import the live birds and specialised bird feed free of customs duty.

Clearance of imported birds and specialised bird feed

5. (1) Any birds or specialised bird feed to be entered under a suspension of duty provided for in these regulations shall be entered for consumption at the port of entry.

(2) An approved importer shall, when effecting entry on importation, or on removal from bond of the birds or specialised bird feed under suspension, submit with the relevant bill of entry a declaration signed by him or her, to the effect that the birds or specialised bird feed is to be used for consumption at the approved importer's business.

Disposal of birds and suspended from payment of duty

6. (1) Subject to subsections (2) and (3) an approved importer shall not dispose of any birds or specialised bird feed cleared under suspension unless—

- (a) written authority of the Commissioner is obtained; or
- (b) payment of the duty suspended in accordance with this section has been made.

(2) The Commissioner may authorise the disposal of the birds or specialised bird feed on payment of such duty, not

exceeding the amount of duty suspended, as he or she thinks fit, if, in his or her opinion, the birds or specialised bird feed cannot be economically used for the purpose for which it was entered under suspension.

(3) Duty suspended on the birds or specialised bird feed, which would have been accidentally destroyed before being used in the approved importer's business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

Requirements to be submitted to the Commissioner for eligibility to suspension of duty

7. Birds and specialised bird feed shall be admitted under a suspension only if the approved importer has furnished to the satisfaction of the Commissioner—

- (a) a declaration indicating the quantity being imported; and
- (b) the importer's name as approved by the Commissioner; and
- (c) a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [Chapter 23:11].

SCHEDULE

APPROVED IMPORTER ELIGIBLE FOR SUSPENSION OF DUTY

Name of approved importer	Ring-fenced goods
Southsea Investments (Private) Limited, trading as Birds at Thirty	1. Nine thousand (9,000) kilograms of specialised bird feed per quarter. 2. Fifty-three (53) live birds."

