

CUSTOMS AND EXCISE DUTY ACT
(Cap 50:01)

CUSTOMS AND EXCISE DUTY (AMENDMENT) REGULATIONS, 2001
(Published on 24th August, 2001)

ARRANGEMENT OF REGULATIONS

REGULATION

1. Citation
2. Amendment of Cap 50:01 (Sub. Leg.)

IN EXERCISE of the powers conferred by section 127 of the Customs and Excise Duty Act, the Minister of Finance and Development Planning hereby makes the following Regulations —

1. These Regulations may be cited as the Customs and Excise Duty (Amendment) Regulations, 2001. Citation

2. The Customs and Excise Regulations are hereby amended in regulation 80 by inserting, immediately after subregulation (2) thereof, the following new subregulations — Amendment of Cap 50:01 (Sub. Leg.)

“(3) Any person who produces, manufactures or exports textiles or apparel products shall maintain at all times complete records of —

- (a) the purchase, cost and value of any payment for the exported goods;
- (b) the purchase, cost and value of any payment for all materials including indirect materials used in the production of the goods exported;
- (c) production of goods in the form in which they are exported including materials used and the place of production;
- (d) the number of employees in production;
- (e) exports of any products;
- (f) import of any product used in production;
- (g) the serial numbers and types of machinery used in production;
- (h) the origin of raw materials in production of goods for export; and
- (i) the addresses of suppliers of raw materials.

(4) A person referred to in subregulation 3 shall, in all instances, keep available for inspection by an officer —

- (a) the records referred to in subregulation (3); and
- (b) any such books, accounts and documents associated with the export of goods, for a period of five years from the date of the exportation or manufacturing as the case may be.”

MADE this 16th day of August, 2001.

B. GAOLATHE,
*Minister Finance and
Development Planning.*