(6) Subject to sub-sections (7) and (8) an approved importer of raw cheese shall not dispose of any raw cheese cleared under this 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.

(7) The Commissioner may authorise the disposal of raw cheese 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 raw cheese cannot be economically used for the purpose for which it was entered under this suspension.

(8) Duty suspended on raw cheese, which would have been accidentally destroyed before being used in the approved importer of raw cheese’s business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

(9) Raw cheese shall be admitted under this suspension only if the approved importer of raw cheese has furnished to the satisfaction of the Commissioner—

(a) a declaration indicating the quantity being imported; and
(b) the approved importer of raw cheese’s name as listed in Table 9MM-01 to this section; and
(c) a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [Chapter: 23:11].

Table 9MM-01 (Section 9MM)

<table>
<thead>
<tr>
<th>Name of company</th>
<th>Ring-fenced Quantities of Raw Cheese (Kg per month)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kefalos Cheese Products (Private) Limited</td>
<td>25,000&quot;</td>
</tr>
</tbody>
</table>

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, 2020.
2. These regulations shall be effective from 1st January, 2020.
3. The Customs and Excise (Suspension) Regulations, 2003, published in Statutory Instrument 257 of 2003, (hereinafter called “the principal regulations”) are amended by the insertion of a new section after section 9(LL) as follows—

“Suspension of Duty on Raw Cheese imported by approved importers

9MM. (1) In this section—

“approved importer” means the importers listed in Table 9MM-01 to this section;
“raw cheese” means cheese of commodity code 0406.10.00, being imported in quantities not exceeding the monthly kilograms specified against each approved importer listed in Table 9MM-01 below.

(2) With effect from 1st January, 2020 to the 31st of December, 2020, duty is wholly suspended on raw cheese imported by approved importers in terms of this section.

(3) The Minister shall approve a list of raw cheese importers for the purpose of this section.

(4) Any raw cheese to be entered under a suspension of duty provided for in this section shall be entered for consumption at the port of entry of the approved importer’s choice.

(5) An approved importer of raw cheese shall, when effecting entry on importation, or on removal from bond of raw cheese under this suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the raw cheese is to be used for processing purposes at the approved raw cheese importer’s place of business.
Customs and Excise (Suspension) (Amendment) Regulations, 2020
(No. 236)

(6) Subject to sub-sections (7) and (8) an approved importer of raw cheese shall not dispose of any raw cheese cleared under this 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.

(7) The Commissioner may authorise the disposal of raw cheese 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 raw cheese cannot be economically used for the purpose for which it was entered under this suspension.

(8) Duty suspended on raw cheese, which would have been accidentally destroyed before being used in the approved importer of raw cheese’s business may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent its destruction.

(9) Raw cheese shall be admitted under this suspension only if the approved importer of raw cheese has furnished to the satisfaction of the Commissioner—
   (a) a declaration indicating the quantity being imported; and
   (b) the approved importer of raw cheese’s name as listed in Table 9MM-01 to this section; and
   (c) a valid tax clearance certificate and proof of registration in terms of the Revenue Authority Act [Chapter: 23:11].

Table 9MM-01 (Section 9MM)
APPROVED IMPORTERS OF RAW CHEESE ELIGIBLE FOR SUSPENSION OF DUTY

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