

Customs and Excise (Electrical Manufacturers) (Rebate)
(Amendment) Regulations, 2019 (No. 8)

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 (Electrical Manufacturers) (Rebate) (Amendment) Regulations, 2019 (No. 8).

2. The Customs and Excise (Electrical Manufacturers) (Rebate) Regulations, 1999, published in Statutory Instrument 378 of 1999, is amended as follows—

(a) by the insertion of the following new section after section 12—

*“Transparency and accountability in the utilisation
of rebate facility*

13. (1) With effect from the 1st January, 2019, a manufacturer shall be required to present to the Minister of Finance and Economic Development, an annual report in a form approved by the Minister, showing full particulars of all the benefits achieved in the utilisation of the rebate facility granted in terms of these regulations. The report shall be in such a manner that the effect on the following aspects on the manufacturer’s business can be readily ascertained or accounted for to the satisfaction of the Minister—

- (a) the incremental employment levels achieved by the manufacturer;
- (b) capacity utilisation levels attained from the use of the rebate;
- (c) value of new investment received since the implementation of the rebate;
- (d) growth in the manufacturer’s output; and
- (e) research and development initiatives carried out by the manufacturer.

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(2) If a manufacturer fails to produce the annual report in the manner approved in terms of subsection (1), the rebate shall be immediately withdrawn and any rebated goods received by the manufacturer during the period when the report was not so produced shall be deemed to have been used for a purpose other than that for which the rebate was granted. The manufacturer shall be required to pay the rebated revenue forthwith and the penalty for failure to keep records.

(3) The annual report by the manufacturer shall be submitted within 30 days from the end of the twelve months' period calculated from—

- (a) the 1st January, 2019, in the first year; and
 - (b) thereafter from the 1st January every year subsequently.”;
- (b) by the insertion in Part D of the Second Schedule of the following items—

<i>Customs Tariff Heading/ Subheading Code</i>	<i>Description of goods</i>
“3907.99.00	Resin
3926.90.90	Plastic handles
4410.11.00	Bisonite boards
4410.90.00	Superwood boards
7304.90.00	Steel pipes
7318.29.00	Cable clips
8302.10.00	Hinges
8504.90.00	Electric fans
8518.90.00	Speaker grills
8518.40.00	Populated circuit board
8518.29.00	Compression drivers

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<i>Customs Tariff Heading/ Subheading Code</i>	<i>Description of goods</i>
8518.90.90	Speaker hat
8529.90.90	Handles
8536.49.00	Relays
8536.69.00	Plugs
8541.60.00	Piezo tweeters.”.

