

# S.I. No. 61/1979 - Televisions and Gramophone Records Regulations, 1979.

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S.I. No. 61 of 1979.

TELEVISIONS AND GRAMOPHONE RECORDS REGULATIONS, 1979.

The Revenue Commissioners, in exercise of the powers conferred on them by section 8 of the Finance (Excise Duty on Tobacco Products) Act, 1977 (No. 32 of 1977) (by virtue of paragraph 21 (2) of the Imposition of Duties (No. 236) (Excise Duties on Motor Vehicles, Televisions and Gramophone Records) Order, 1979 ( S.I. No. 57 of 1979 )), hereby make the following Regulations:

1. (1) These Regulations may be cited as the Televisions and Gramophone Records Regulations, 1979.

(2) These Regulations shall come into operation on the 1st day of March, 1979.

2. In these Regulations—

"approved", "approved of" and "prescribed" mean, respectively approved, approved of and prescribed by the Commissioners;

"approved importer" means an importer to whom a permission under Regulation 6 of these Regulations has been granted by the Commissioners;

"approved premises" means premises approved of by the Commissioners under Regulation 6 of these Regulations;

"the Commissioners" means the Revenue Commissioners;

"dutiable goods" means televisions and gramophone records within the meaning of the Order;

"the duty" means the duty of excise imposed by paragraph 5 of the Order;

"factory" means any premises approved of by the Commissioners under Regulation 4;

"licensed manufacturer" has the meaning assigned to it by the Order;

"officer" means an officer of Customs and Excise;

"the Order" means the Imposition of Duties (No. 236) (Excise Duties on Motor Vehicles, Televisions and Gramophone Records) Order, 1979 ( S.I. No. 57 of 1979 );

"proper collector" means the collector of Customs and Excise in whose collection dutiable goods are imported or in which such goods are delivered;

"proper officer" means the officer in charge of a factory or an approved premises.

3. (1) Every person who, on or after the 1st day of March, 1979, is required to be licensed under paragraph 17 of the Order and is not for the time being so licensed, shall notify the Commissioners of the fact in writing within fourteen days of that date.

(2) The information to be furnished by a person under paragraph 17 of the Order shall be in such form as may be specified from time to time or in any particular case by the Commissioners.

(3) Where information furnished under paragraph 17 of the Order ceases to be correct or accurate, the relevant holder of or applicant for a licence under that paragraph shall, within seven days immediately following the date of his becoming aware of such cesser, inform the Commissioners in writing thereof.

(4) A manufacturer of the kind referred to in paragraph 17 (1) of the Order shall, within seven days after the commencement of these Regulations or of his becoming such a manufacturer, whichever is the later, notify the Commissioners in writing that he is such a manufacturer.

4. (1) A person shall not manufacture dutiable goods unless—

( a ) the premises in which the manufacture will be carried on have been approved of by the Commissioners, and

( b ) adequate security to the satisfaction of the Commissioners is provided to cover the duty chargeable on the stocks of dutiable goods to be stored in the factory.

(2) A manufacturer shall provide such security as the Commissioners may require to secure the duty on dutiable goods—

( a ) delivered from the factory under the provisions of the Order for delivery to another licensed manufacturer, and

( b ) delivered from the factory for direct exportation.

(3) Where the Commissioners are satisfied that a manufacturer's premises are so designed and constructed as to ensure the security of any duty chargeable under the Order and a suitable office is provided, if required, for the use of the proper officer, they shall approve of the premises and notify the applicant accordingly.

(4) The Commissioners may in relation to the approval of a factory under this Regulation, impose conditions in writing and may vary or revoke any such conditions, and a person in respect of whom a condition is imposed under this paragraph shall comply with the condition.

5. Every licensed manufacturer shall make a separate entry for each factory used by him in connection with the manufacture or storage of dutiable goods in such manner as the Commissioners may require and such entry shall not be withdrawn while any dutiable goods remain in any room or place mentioned in the entry.

6. (1) A person, other than a licensed manufacturer, who wishes to warehouse dutiable goods under paragraph 11 of the Order shall apply in writing to the Commissioners for permission to so warehouse and in connection with such application shall furnish to the Commissioners, in the form which they may from time to time specify, such information as they may require.

(2) Where information furnished by a person under paragraph (1) of this Regulation ceases to be correct or accurate, the person shall, within seven days immediately following the date of his becoming aware of such cesser, inform the Commissioners in writing thereof.

(3) Where the Commissioners are satisfied that the premises are so designed and constructed as to ensure the security of any duty chargeable under the Order in respect of imported dutiable goods stored therein, and a suitable office is provided there, if required, for the use of the proper officer, they shall allow the application and notify the person accordingly.

(4) Where the Commissioners grant an application under paragraph (3) of this Regulation, the approved importer shall, prior to the removal of dutiable goods from the port or place of importation, provide such security as the Commissioners may require for payment of the duty chargeable.

(5) Where the Commissioners grant an application under paragraph (3) of this Regulation the approved importer shall, prior to the removal of dutiable goods from the port or place of importation provide a written declaration and undertaking, duly completed and signed by him, on the relative import entry for the goods, in the following form or in such other form as may be specified from time to time or in any particular case by the Commissioners—

"I hereby declare that the goods entered herein are being imported by me as an approved importer without payment of excise duty for storage in my approved premises at ..... (specify full address) and I hereby undertake to pay to the Revenue Commissioners the duty of excise which becomes payable on the goods".

(6) Save where the Commissioners decide otherwise, the provisions of these Regulations relating to the entry of premises, accounts and records, storage of dutiable goods, remission and repayment of duty, returns, security for duty and payment of duty shall apply in the case of an approved importer as if he were a licensed manufacturer.

7. (1) A licensed manufacturer shall ensure that all dutiable goods in his factory are arranged and stored in such a manner as to allow easy and safe access thereto and the taking of an account thereof.

(2) A licensed manufacturer shall ensure that all imported dutiable goods are arranged and stored separately from dutiable goods manufactured in the State in such a manner as to allow easy and safe access thereto and the taking of an account thereof.

8. A licensed manufacturer and an approved importer shall allow an officer at any reasonable time to take an account of all items and materials including dutiable goods in his stock or possession and shall render such assistance as may be required of him by the officer in taking such account.

9. A licensed manufacturer shall, in such manner and at such time as the Commissioners may require—

( a ) record the manufacture by him of all dutiable goods on which the duty has not been paid and shall account to their satisfaction for duty in respect of all dutiable goods so recorded, and

( b ) record the receipt by him at his factory of all imported dutiable goods upon which the duty has not been paid and shall account to the satisfaction of the Commissioners for the duty in respect of all dutiable goods so recorded.

10. (1) The Commissioners may, subject to such conditions as they think fit to impose, permit a licensed manufacturer to warehouse dutiable goods in his factory.

(2) Where permission is granted under paragraph (1) of this Regulation to a licensed manufacturer, he shall, prior to the removal of dutiable goods from that port or place of importation, provide a written declaration and undertaking, duly completed and signed by him, on the relative import entry for the goods, in the following form or in such other form as may be specified from time to time or in any particular case by the Commissioners—

"I hereby declare that I am a licensed manufacturer (licence number ) and that the goods entered herein will be removed directly to my factory at .....