

## **CUSTOMS AND EXCISE (TOBACCO) REGULATIONS, 1976 (LI 1074)**

### ARRANGEMENT OF REGULATIONS

#### Regulation

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#### SCHEDULE

IN exercise of the powers conferred on the Commissioner responsible for Finance by section 270 of the Customs and Excise Decree, 1972 (N.R.C.D. 114), these Regulations are made this 11th day of May, 1976.

#### **Regulation 1—Marking of Factories and Warehouses.**

Every factory and warehouse to which these Regulations apply shall be marked conspicuously on the outside to the satisfaction of the Comptroller with the words "Excise Factory" or "Excise

Warehouse" followed by the official number of the factory or warehouse allotted by the Comptroller.

**Regulation 2—Recording and Storage of Materials Received.**

(1) Within two hours after leaf tobacco or any other materials are received at a factory the licensee shall record the particulars of them in a Tobacco Leaf Stock book or an Other Materials Stock Book.

(2) All such tobacco and other materials shall immediately on receipt at the factory be taken to and placed in a separate room or enclosure legibly and conspicuously marked with the words "Materials Store," and shall remain there until taken out for use as hereinafter prescribed or otherwise disposed of in a manner previously approved in writing by the Comptroller.

(3) No other goods shall be put into or kept in the Materials Store at any time except in accordance with the written permission of the Comptroller.

**Regulation 3—Recording Materials Taken Out.**

(1) Not later than 4.30 p.m. on any day during which any materials are taken out of the Materials Store for use in the manufacture of cigarettes or other manufactured tobacco, the licensee shall record in the Tobacco Leaf Stock Book or Other Materials Stock Book, particulars of the quantities so taken out and the cigarettes or other manufactured tobacco into which they have been converted during that day.

(2) The licensee shall state in the "Remarks" column the weight of materials withdrawn from the Materials Store but not converted into finished products on that particular day.

**Regulation 4—Transfer of Manufactured Tobacco to Products Store.**

(1) Not later than 4.30 p.m. on any day during which any cigarettes or other manufactured tobacco have been manufactured the licensee shall transfer them to a separate room or enclosure legibly and conspicuously marked with the words "Products Store."

(2) The licensee shall at the same time record particulars of all goods so transferred in a Cigarettes and Other Manufactured Tobacco Stock Book.

(3) All such cigarettes and other manufactured tobacco shall thereafter remain in the Products Store until delivered from the factory in accordance with regulation 5 or otherwise in accordance with the permission of the Comptroller.

**Regulation 5—Recording of Manufactured Tobacco Delivered from Factory.**

Not later than 4 p.m. on any day during which any cigarettes or other manufactured tobacco are delivered from the factory the licensee shall record particulars of such deliveries in the Cigarettes and Other Manufactured Tobacco Stock Book.

**Regulation 6—Warehouse Keeper to Record Receipts.**

Within two hours after the receipt of any cigarettes or other manufactured tobacco in a warehouse, the warehouse keeper shall record such receipts in a Warehouse Stock Book.

**Regulation 7—Warehouse Keeper to Record Deliveries.**

Not later than 4.30 p.m. on any day during which any cigarettes or other manufactured tobacco are delivered from a warehouse, the warehouse keeper shall record such deliveries in the Warehouse Stock Book.

**Regulation 8—Particulars to be Recorded.**

(1) Entries in the Tobacco Leaf Stock Book, the Other Materials Stock Book, the Cigarettes and Other Manufactured Tobacco Stock Book and the Warehouse Stock Book shall be made in accordance with, and shall give the particulars called for by, the headings of such books set out in Forms 1, 2, 3 and 4 respectively in the Schedule hereto, together with such other particulars as the Comptroller may from time to time require.

(2) In particular, but without derogating from the generality of paragraph (1) of this regulation, the respective percentages of locally grown and imported leaf tobacco used in the manufacture of cigarettes or other manufactured tobacco shall be set out in the "Remarks" columns of the Cigarettes and Other Manufactured Tobacco Stock Book and the Warehouse Stock Book and where more than one brand of cigarette or other manufactured tobacco is manufactured separate particulars shall be kept in such books in respect of each brand.

**Regulation 9—"Nil" Entries.**

Except on Sundays and public holidays throughout which a factory remains closed in accordance with the prior permission of the Comptroller, "nil" entries shall be made in the books referred to in regulations 2 and 4 wherever such an entry is applicable by reason of no leaf tobacco or other materials having been received or used or no cigarettes or other manufactured tobacco having been made or transferred to the Products Store or delivered from the factory for any purpose.

**Regulation 10—Balancing of Stock Books.**

The books referred to in regulation 8 (1) shall be balanced in a manner approved by the Comptroller on the last day of each month during which the factory or warehouse is at any time open and as soon as possible thereafter, and in any case not later than the fifteenth day of the month next following or such further time as the Comptroller may allow, copies of all entries made in the books during that month, certified as correct by the licensee or warehouse keeper responsible for keeping such books, shall be sent to the Comptroller together with all due but unpaid excise duty.

**Regulation 11—Removal Bond.**

Before any cigarettes or other manufactured tobacco may be removed from a factory to a warehouse the licensee shall enter into such bond as the Comptroller may require.

**Regulation 12—Current Books.**

Where any book is required to be kept under these Regulations in respect of occurrences at a factory or warehouse only one such book of the type required shall be kept in current use in any one factory or warehouse.

**Regulation 13—Comptroller's Discretion.**

(1) Notwithstanding anything contained in these Regulations the Comptroller may by writing under his hand allow any person to manufacture cigarettes and to pay the excise duty due thereon in such form and manner as he may direct to meet the exigencies of any case to which these Regulations may not be conveniently applicable.

(2) Any person who contravenes a direction given under this regulation shall be deemed to have committed a breach of these Regulations and shall incur a penalty of ₵200.00 for every such contravention, and in addition any articles by means of which, or in relation to which, the contravention has been committed shall be forfeited.

**Regulation 14—Interpretation.**

In these Regulations—

"Comptroller" means the Comptroller of Customs and Excise;

"factory" means premises licensed under section 226 of the Customs and Excise Decree, 1972 (N.R.C.D. 114) for the manufacture of cigarettes;

"licensee" means a person holding a valid licence to manufacture cigarettes issued under the Customs and Excise Decree, 1972;

"materials" includes all goods capable of being used in the manufacture of cigarettes or other manufactured tobacco;

"other manufactured tobacco" means leaf tobacco prepared for smoking or use in any way other than as cigarettes and includes cigars and snuff;

"warehouse" means a warehouse used for the storage of cigarettes manufactured in Ghana.

**Regulation 15—Revocation.**

The Excise (Cigarettes) Regulations, 1953 (LN 431) are hereby revoked.

SCHEDULE

Form 1

TOBACCO LEAF STOCK BOOK

RECEIPTS INTO MATERIALS STORES  
PRODUCTS REMOVED TO PRODUCTS STORE

DELIVERIES FROM MATERIALS STORE      MANUFACTURED  
Folio No. of Cigarettes and O/M Tobacco Stock Book

Remarks

Date received	Ghana leaf kg. Date Ghana leaf kg.	Imported leaf kg. Imported leaf kg.	Total kg.	From whom
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Total    Cigarettes            Other Manu- factured tobacco

Total kg.

Wastage kg.

No.      Kg.

Form 2

OTHER MATERIALS STOCK BOOK

RECEIPTS INTO MATERIALS STORE

DELIVERIES FROM MATERIALS STORE

Date	Description of Goods	Quantity kg.	From whom received	Date	kg.	Remarks
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Form 3

CIGARETTES AND OTHER MANUFACTURED TOBACCO STOCK BOOK

Date	RECEIPTS	DELIVERIES
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Remarks

Cigarettes            O/M Tobacco      FOR CONSUMPTION IN GHANA      FOR REMOVAL TO A WAREHOUSE OR FOR  
EXPORT OR USE AS SHIPS' STORES

Date	Cigarettes	Certificate No. and O/M Tobacco kg.	Date	Cigarettes	O/M Tobacco kg.	Certificate No. and
				Export entry No. and date in the case of export or use as ships' stores		
No.	kg.	No.	kg.			

Form 4

WAREHOUSE STOCK BOOK

Certificate No. and Date    RECEIPTS            DELIVERIES

Remarks

Cigarettes    O/M Tobacco    FOR CONSUMPTION IN GHANA            FOR REMOVAL TO A WAREHOUSE  
OR FOR EXPORT OR USE AS SHIPS' STORES

No.	kg.	kg.	Certificate No. and Date	Cigarettes	O/M Tobacco kg.	Certificate No. and
Date	Cigarettes	O/M Tobacco kg.		Export entry No. and date in the case of export or use as ships' stores		

No.    kg.    No.    kg.

GENERAL I. K. ACHEAMPONG

Commissioner Responsible for Finance

Date of Gazette Notification: 28th May, 1976.