

- (c) Written notice of not less than six clear working-hours shall, if required by the Collector, be given of intention to export such goods, and, in the case of the goods referred to in paragraphs (1), (2), (3), and (4) of this clause, the importer shall pay to the Collector a charge of 2s. 6d. per hour or any portion of an hour for the time an officer is employed during official hours in the examination of such goods :

Provided that the said charge shall not be payable under this clause in respect of any examination for which a charge is payable under the corresponding clause of the Customs Regulations :

- (d) Nothing in this clause shall, except with the special approval of the Collector, apply to jewellery (including articles of platinum, gold, silver, or alloys of the same), imitation jewellery (including gilt articles or articles of rolled gold), or gold or silver plate or platedware.

REFUNDS.

(Sec. 11 (1) (c).) *Imported Goods sold to Wholesalers.*

25. (1) The conditions under which refunds of sales tax may be made on imported goods sold by the importer to a licensed wholesaler for resale by him, or for use by him in the manufacture of goods for sale shall be as set forth hereunder :—

- (a) An application in Form 14 shall be delivered to the Collector within twenty-eight days after the end of the month in which the goods were sold.
- (b) The applicant shall produce to the Collector such documents and shall furnish such information in relation to the application as the Collector may require.
- (c) Proper records shall be kept by the applicant showing such particulars as are necessary to enable the grounds of the application and the amount of the refund to be verified.

(2) Notwithstanding anything in the last preceding subclause, the Comptroller may, in any special case, grant a refund of sales tax under paragraph (c) of subsection (1) of section 11 of the said Act, although the foregoing conditions have not been strictly complied with.

(Sec. 11 (3).) *Materials for Non-taxable Goods.*

26. (1) Except as provided in subclause (4) hereof, the conditions under which refunds of sales tax may be made on materials used by any person in the manufacture of non-taxable goods shall be as set forth hereunder—

- (a) An application in Form 15 shall be delivered to the Collector within twenty-eight days after the end of the month in which the manufacture of the goods manufactured from the materials was completed.
- (b) The applicant shall produce to the Collector such documents and shall furnish such information in relation to the application as the Collector may require.
- (c) Proper records shall be kept by the applicant, showing the sale value of all taxable goods imported or purchased by him, the sale value of all such goods used as materials in the manufacture of non-taxable goods, and such other particulars as are necessary to enable the grounds of the application and the amount of the refund to be verified.
- (d) Except with the special permission of the Comptroller, no refund shall be made on any application, unless the amount to be refunded is not less than £1.

(2) The cases in which such refunds may be made are those in which the foregoing conditions are complied with and also the cases referred to in the following provisions of this clause.

(3) Notwithstanding anything in subclause (1) hereof, the Comptroller may, in any special case, grant a refund of sales tax under subsection (3) of section 11 of the said Act although the conditions set forth in the said subclause (1) have not been strictly complied with.

(4) In any case where a licensed manufacturing retailer is engaged in the manufacture of taxable goods as well as non-taxable goods, the Collector may grant a refund on any materials used in the manufacture of non-taxable goods by allowing the sale value of such materials, or the sales tax paid thereon, to be shown as a deduction in the appropriate monthly returns to be delivered to the Collector by such manufacturing retailer :