

No. S 75

EXCISE ORDER, 2006
(S 40/2006)

EXCISE DUTIES (DEFERRED PAYMENT) REGULATIONS, 2017

ARRANGEMENT OF REGULATIONS

Regulation

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EXCISE ORDER, 2006
(S 40/2006)

EXCISE DUTIES (DEFERRED PAYMENT) REGULATIONS, 2017

In exercise of the power conferred by sections 13A and 160 of the Excise Order, 2006, the Minister of Finance, with the approval of His Majesty the Sultan and Yang Di-Pertuan, hereby makes the following Regulations —

Citation

1. These Regulations may be cited as the Excise Duties (Deferred Payment) Regulations, 2017.

Application

2. (1) A person who imports dutiable goods in the course or furtherance of any business carried on by him may make an application to the Controller for —

(a) the payment of excise duty to be deferred; and

(b) permission for those goods to be removed from the place of manufacture specified in a licence under section 53, Ports Department warehouse, excise warehouse or licensed warehouse, as the case maybe, notwithstanding that the excise duty chargeable on the importation has yet to be paid.

(2) Every application made under sub-regulation (1) —

(a) shall be made in such form and manner, and furnished with such information and particulars as the Controller may determine;

(b) shall comply with such requirements as the Controller may determine; and

(c) shall not include any false, misleading or inaccurate declaration or information.

Approval for excise duty to be deferred and removal of goods

3. (1) The Controller may, on an application made under regulation 2(1) and on being satisfied that the applicant has complied with any requirements referred to in regulation 2(2)(b), approve the application subject to such conditions as he may impose.

(2) The Controller may require the person to furnish security in such form and manner and in such amount and to make arrangements for the payment of customs duty as the Controller may determine.

(3) An approval granted under sub-regulation (1) shall have effect for such period as the Controller may determine.

(4) The Controller may, at any time, by notice in writing, vary or revoke any approval granted under this regulation if he is satisfied that the person —

(a) has provided any false, misleading or inaccurate declaration or information in his application under regulation 2(2)(a); and

(b) has failed to comply with any condition or requirement imposed by the Controller under sub-regulation (1).

(5) A person to whom approval has been granted under this regulation shall not use the approval, and shall take all steps to ensure that no other person uses the approval (whether on behalf of the person or otherwise), except for the purposes for which the approval was granted.

(6) A person to whom approval has been granted under this regulation shall immediately notify the Controller of any change relating to particulars or information furnished in respect of his application made regulation 2.

Made this 29th. day of Zulhijjah, 1438 Hijriah corresponding to the 21st. day of September, 2017.

PEHIN ORANG KAYA LAILA SETIA DATO SERI SETIA
AWANG HAJI ABDUL RAHMAN BIN HAJI IBRAHIM
Minister in the Prime Minister's Office and Minister of Finance II,
Brunei Darussalam.