THEOBROMINE

1953 No. 754

The Theobromine (Cocoa Drawback) Regulations, 1953

Made - - - -	29*th April*, 1953
Laid before Parliament	1*st May*, 1953
Coming into Operation	1*st July*, 1953

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by section two hundred and thirty-one of the Customs and Excise Act, 1952(a), hereby make the following Regulations :—

1. Any person intending to receive or appropriate any cocoa goods for use in the manufacture of theobromine shall, if drawback is to be payable under subsection (1) (*b*) of the said section, comply with the following conditions :—

(1) Before receiving or appropriating any cocoa goods for use in such manufacture, he shall make written application to the Commissioners for their authority to use his premises for the purpose of such manufacture, describing the process of manufacture and the plant, vessels and storage space which he intends to use.

(2) He shall not receive or appropriate any cocoa goods for use in such manufacture except at his authorised premises and in consignments each of uniform condition and content and of not less weight than one ton.

(3) He shall not carry on such manufacture except at his authorised premises and separately and apart from all other operations carried on there, and shall not, without the consent of the Commissioners, vary or depart from the process of manufacture described in the application aforesaid.

(4) Upon the receipt or appropriation at his authorised premises of any cocoa goods for use in such manufacture, he shall—

(*a*) immediately place them in a compartment or vessel approved by the Commissioners and keep them separate and apart from all other goods ;

(*b*) inform the proper officer of their receipt or appropriation ;

(*c*) not remove or operate upon them without the permission of the proper officer before such officer has examined and taken an account of them ;

(*d*) use them in such manufacture within two months of their receipt or appropriation or within such further period as the Commissioners may allow ;

(*e*) denature them to the satisfaction of the Commissioners (if they so require) before or during the process of such manufacture.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44.

(5) (*a*) He shall keep at his authorised premises a book in a form approved by the Commissioners in which he shall record—

(i) the weights of cocoa goods received or appropriated thereat for use in such manufacture, of such goods used in such manufacture, of theobromine extracted, of residues remaining and of residues disposed of;

(ii) the names and addresses of persons supplying any cocoa goods so received or appropriated;

(iii) the place or vessel on the authorised premises in which any residues are stored; and

(iv) the names and addresses of persons to whom any residues are delivered.

(*b*) He shall enter the aforesaid particulars in the book at such times as the proper officer may require or, in the absence of such requirement, not later than noon on the weekday next succeeding the day on which the cocoa goods, theobromine or residues concerned were received, appropriated, used, produced or disposed of, as the case may be.

(*c*) He shall not mutilate the book, nor cancel or, without the permission of an officer, alter any entry therein, and shall preserve the book for not less than twelve months after it has been filled up or taken out of use together with all records, invoices and other documents relating to any entry therein.

(*d*) He shall permit an officer at any time to inspect the book and make any entry therein or take any extract therefrom and, if the officer so requires, shall produce to him the records, invoices and other documents aforesaid and permit him to make such copies thereof as he may require.

(*e*) He shall permit any officer to enter and have access to all parts of his authorised premises at any time when any cocoa goods, theobromine or residues are on the premises or while the premises remain authorised.

2. In any case in which the Commissioners shall so require, the following provisions shall have effect in relation to the delivery and disposal of residues resulting from the manufacture of theobromine from cocoa goods in respect of which drawback has been paid and not repaid:—

(1) A manufacturer shall not dispose of or otherwise deal with any such residues except in such manner, for such purpose and after such further treatment as the Commissioners may permit or require.

(2) Any person who buys or takes delivery of any such residues shall, before he does so, furnish to the manufacturer a declaration in writing specifying the use to which such residues are to be put, and shall thereafter put them to such use and to no other.

(3) A manufacturer who delivers any such residues shall, not later than at the time of delivery, furnish to the buyer or person taking delivery of them and to the proper officer respectively an invoice and a copy thereof bearing a statement of the purpose to which such residues are to be put.

(4) A manufacturer, buyer or user of any such residues shall furnish such evidence as the Commissioners may require that such residues have been used solely for the purpose for which they were allowed to be delivered or used, and shall permit any officer to inspect and take extracts from any book or document in his possession containing any entry referring to such residues.

3.—(1) In these Regulations—

" authorised premises " means premises authorised by the Commissioners to be used for the purpose of manufacturing theobromine from cocoa goods ;

" cocoa goods " means goods in the manufacture or preparation of which in the United Kingdom any duty-paid cocoa, cocoa butter or cocoa husks and shells has or have been used and in respect of which it is claimed that drawback is payable under subsection (1) (*b*) of the said section two hundred and thirty-one ;

" manufacturer " means a manufacturer of theobromine from cocoa goods ;

" residues " means products remaining after the extraction of theobromine from cocoa goods.

(2) The Interpretation Act, 1889(**a**), shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

4. The Theobromine (Cocoa Drawback) Regulations, 1947(**b**), are hereby revoked.

5. These Regulations may be cited as the Theobromine (Cocoa Drawback) Regulations, 1953, and shall come into operation on the first day of July, 1953.

Dated this 29th day of April, 1953.

F. N. Roberts,
Commissioner of Customs and Excise.

King's Beam House,
London, E.C.3.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

These Regulations, made under section two hundred and thirty-one of the Customs and Excise Act, 1952, lay down the conditions which must be observed by persons who wish to obtain drawback of customs duty on any cocoa by-products and allied substances used in the manufacture of theobromine.

The Regulations revoke and substantially reproduce in modern form the Theobromine (Cocoa Drawback) Regulations, 1947, made under section three of the Finance Act, 1946, which was repealed by the Customs and Excise Act, 1952.

(**a**) 52 & 53 Vict. c. 63.
(**b**) S.R. & O. 1947/51; Rev. V, p. 550; 1947 I, p. 477.