
No. 63

THE COCONUT INDUSTRY CONTROL ACT

THE COCONUT INDUSTRY CONTROL (CESS) REGULATIONS, 1999

In exercise of the powers conferred upon the Coconut Industry Board by sections 14 A and 20 of the Coconut Industry Control Act, the following Regulations are hereby made with the approval of the Minister:—

1. These Regulations may be cited as the Coconut Industry Control (Cess) Regulations, 1999.

2. In these Regulations—

"Cess" means the cess approved under these Regulations;

"manufacturer" means a manufacturer of a coconut product or substitute.

3.—(1) The imposition by the Board of a cess of eight cents per pound on coconut products and substitutes manufactured in or imported into Jamaica is hereby approved.

(2) In respect of copra, the Cess shall be eight cents per pound on ninety-three per cent of the total weight.

4.—(1) Where a coconut product or substitute is imported into Jamaica, the importer shall pay the Cess to the Board before clearing the coconut product or substitute through Customs.

(2) Upon receipt of the Cess paid under sub-paragraph (1), the Board shall issue to the importer a Customs release for the coconut product or substitute in respect of which the Cess is paid.

(3) A person who imports a coconut product or substitute into Jamaica shall produce for inspection by a Customs Officer a Customs release issued by the Board in respect of the coconut product or substitute, before clearance of the coconut product or substitute through Customs.

5.—(1) Where a coconut product or substitute is manufactured in Jamaica, a consumer or distributor shall pay the Cess to the manufacturer, upon receipt of the coconut product or substitute, and the manufacturer shall pay the Cess over to the Board in accordance with Regulation 6 (3).

(2) Where a coconut product or substitute is bought or manufactured by the Board and sold by the Board, the Cess payable thereon shall be shown separately on the invoice supplied by the Board to the purchaser and shall be paid by the purchaser at the time for payment stipulated on the invoice.

6.—(1) A manufacturer shall keep such records and books of account as may from time to time be prescribed by the Board.

(2) The Board may inspect and audit the records and books of account of any manufacturer and take copies thereof, for the purpose of determining whether the provisions

of these Regulations have been complied with.

(3) For every calendar month, a manufacturer shall deliver to the Board—

- (a) a return of the manufacturer's accounts; and
- (b) the Cess payable,

within thirty days of the end of that calendar month.

(4) Every return of accounts under sub-paragraph (3) shall show the amount of each coconut product or substitute distributed by the manufacturer—

- (a) for export sale;
- (b) for sale otherwise than by export; and
- (c) for any other purpose,

and the consideration therefor.

7 —(1) Where a manufacturer fails to pay any Cess within the time prescribed for payment thereof, the manufacturer shall, in addition to the Cess due, pay an additional sum of fifty dollars for each day of non-payment.

(2) The Board may institute and carry on legal proceedings for the recovery of any Cess and any additional sum payable under these Regulations, or to secure compliance with any provision of paragraph 6.

Dated the 22nd day of April, 1999.

DR. RICHARD JONES,
Chairman, Coconut Industry Board.

Approved:

ROGER CLARKE,
Minister of Agriculture.

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