

CUSTOMS (RESTRICTED) IMPORTS REGULATIONS, 1983 (LI 1280).

IN exercise of the powers conferred on the Secretary responsible for Finance by section 2 and section 270 of the Customs and Excise Decree, 1972 (N.R.C.D. 114), these Regulations are made this 21st day of June, 1983.

Regulation 1—Licence for Importation of Industrial Methylated Spirits, etc.

(1) No person shall without a licence issued by the Comptroller of Customs and Excise, import into Ghana any of the following spirits: —

- (a) industrial methylated spirits;
- (b) mineralised methylated spirits; and
- (c) rectified spirits of a strength exceeding 65 per cent of absolute alcohol.

(2) There shall be charged a fee of one hundred cedis for the issue of any licence under these Regulations.

Regulation 2—Formula for Spirits.

All methylated spirits imported into the country must be denatured in accordance with the formula set out in the Schedule to these Regulations.

Regulation 3—Other Spirits.

Any other denatured spirits imported under licence issued by the Comptroller of Customs and Excise shall conform to the terms of such licence.

Regulation 4—Application for Licence.

(1) Application to import rectified spirits and industrial methylated spirits, as well as claims that mineralised methylated spirits are to be imported solely for industrial or medical purposes should state—

- (a) the full name and address of the applicant;
- (b) the precise quantities, and where applicable, the denaturing formula of the spirits it is desired to import;
- (c) the purpose for which the spirits are required; and
- (d) the port and anticipated date of importation.

(2) Licences to import rectified spirits for industrial use may be granted where it is satisfactorily shown that a denatured spirit could not be used for the purpose required.

(3) Licences for industrial methylated spirits may be issued in respect of spirits to be used for industrial, medical or scientific purposes and not for sale.

Regulation 5—Conditions of Sale of Spirits.

(1) Rectified spirits imported into Ghana may, with the prior consent of the Comptroller, be sold for use in laboratories or in the compounding of medicines and drugs.

(2) Rectified spirits sold for any purpose other than in sub-regulation (1) of this regulation attracts the normal duty.

(3) Methylated spirits imported at reduced rates shall not be sold unless with the written consent of the Comptroller and the concession allowed on duty thereon has been paid.

Regulation 6—Offences.

Any person who contravenes any of the provisions of these Regulations shall be guilty of an offence and liable on summary conviction to a fine not exceeding ₵1,000 or to imprisonment not exceeding one year or to both.

Regulation 7—Revocation

The Customs (Restricted Imports) Order, 1956 (LN 210) is hereby revoked.

Regulation 8—Gazette Notice No.1886 of 1957 Cancelled.

Gazette Notice No. 1886 of 1957 (Importation of Rectified Spirit, Mineralised or Industrialised Methylated Spirits) is hereby cancelled.

Regulation 9—Commencement

These Regulations shall be deemed to have come into force on the 21st day of April, 1983.

SCHEDULE

FORMULA

1. Industrialised Methylated Spirits must be mixed as to every ninety-five parts by volume of spirits five parts by volume of wood naphtha and also-one half of one part by volume of crude pyridine to everyone hundred parts by volume of the mixture.

2. Mineralised Methylated Spirits must be mixed as to every ninety parts by volume of spirits nine and one-half parts by volume of wood naphtha and one-half of one part by volume of crude

pyridine and to every one hundred gallons of the mixture three-eighths of one gallon of mineral naphtha or petroleum oil and not less than one-fortieth of an ounce by weight of powdered aniline dye (methyl violet) and so in proportion for any quantity less than one hundred gallons.

DR. KWESI BOTCHWEY

Secretary responsible for Finance and Economic
Planning

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