

*See Reg. 100 of 1957 O.G. 2d. 10.8.1957.*

**CHAPTER 312.**

**EXCISE REGULATIONS.**

**Match Factories Regulations.**

**ARRANGEMENT OF REGULATIONS.**

**REGULATION.**

1. Short title.
2. Book to be kept by manufacturer of matches.
3. How matches to be put up.
4. Room for storage of matches.
5. Matches to be delivered in packages.
6. Delivery order to accompany matches sent out of factory.
7. Packages of matches to be numbered.
8. Notice of delivery.
9. Certificate of number of packages delivered each month.
10. Payment of excise duty.
11. Manufacturers to give security.
12. Persons authorised to have access to books of factory.
13. Matches not to be transferred, etc., contrary to regulations.
14. Penalty.

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**SCHEDULE.**

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## MATCH FACTORIES.

## REGULATIONS

*made by the Governor in Council under section 2 on the 14th May, 1930, and amended on the 3rd September, 1952.*

Regs. 14th  
May, 1930.  
21 of 1952.  
Short title.

1. These regulations may be cited as the Match Factories Regulations.

Book to be  
kept by  
manufac-  
turer of  
matches.

2. Every manufacturer of matches shall keep a book in such form as may be approved by the Comptroller\* in which shall be entered the number of *packages* of matches put up and completed for delivery from the factory. There shall also be entered in such book the number of *packages* sent out or delivered from the factory.

How  
matches to  
be put up.

3. (1) Matches shall be put up in paper parcels of 12 boxes each, and every three of these paper parcels containing 12 boxes each shall be put up in another paper parcel, and 40 of the latter paper parcels shall form one complete package.

Regs. 21  
of 1952.

(2) The Comptroller may, however, allow packages of larger or smaller quantities to be put up.

Room for  
storage of  
matches.

4. After the parcels containing 36 boxes of matches have been put up in paper parcels they shall be placed in a room at the Factory, constructed to the satisfaction of the Comptroller, until such time as they are made up into packages for delivery from the Factory.

Matches to  
be delivered  
in packages.  
Regs. 21  
of 1952.

5. (1) Matches shall be delivered or sent out of the factory in packages containing ten gross of boxes of not more than 100 matches in each box, but the Comptroller may allow packages of smaller quantities to be delivered.

(2) The word "package" wherever used in these regulations shall refer to such a package as is in this regulation described.

Delivery  
order to  
accompany  
matches  
sent out of  
factory.  
Schedule.

6. (1) All matches delivered from a factory shall be accompanied by a delivery order which shall be in the form in the schedule to these regulations.

(2) The consignee shall on receipt by him of matches give a receipt in writing in the delivery book for the same.

\* For the meaning of "Comptroller" in these regulations, see the Excise (Transfer of Duties) Ordinance (Cap. 313).

7. All packages of matches delivered from a factory shall be numbered consecutively, beginning with No. 1 each financial year, and shall be marked with the name of the factory where manufactured.

Packages of matches to be numbered.

8. One clear day's notice of each intended delivery shall be given to the Comptroller previous to delivery.

Notice of delivery.

9. A certificate of the number of packages delivered from the factory each month shall be prepared and signed by the manager of the factory, and forwarded by him to the Comptroller, within seven days from the last day of each month. The certificate shall thereafter be countersigned by the Comptroller if he considers it correct.

Certificate of number of packages delivered each month.

10. The excise duty shall be paid to the Comptroller, within seven days from the date of the signing of the certificate required by regulation 9, on the quantity of matches delivered.

Payment of excise duty.

11. Every person who manufactures matches shall, together with two sureties approved by the Comptroller, enter into a bond, jointly and severally, in the capital sum of two thousand five hundred dollars for the due payment of all excise duty payable on such articles, and for the due observance of these regulations.

Manufacturers to give security.

12. The Comptroller or any officer of the Treasury authorised by the Comptroller in writing, shall have access to the books of the factory at all reasonable times and may make extracts therefrom.

Persons authorised to have access to books of factory.

13. No matches manufactured within the Colony shall be transferred, assigned, sold or kept for sale contrary to the provisions of these regulations.

Matches not to be transferred, etc., contrary to regulations.

14. Every person who commits a breach of any of the provisions of these regulations shall be liable to a penalty not exceeding one hundred dollars.

Penalty.

